STATE OF WYOMING
Annual Financial Report
FISCAL YEAR 1988

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JACK SIDI
STATE AUDITOR

STATE OF WYOMING

ANNUAL FINANCIAL REPORT

FISCAL YEAR 1988

WYOMING STATE AUDITOR

Jack Sidi, State Auditor

Tom Jones, Deputy

Accounting Staff:

Clyde Gerrard

Helen Deniston

Kathy Frank

Tom Rowe

Support Staff:

Karl Eickbush

Roxane Hudson

Deb Walters

STATE OF WYOMING
ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 1988
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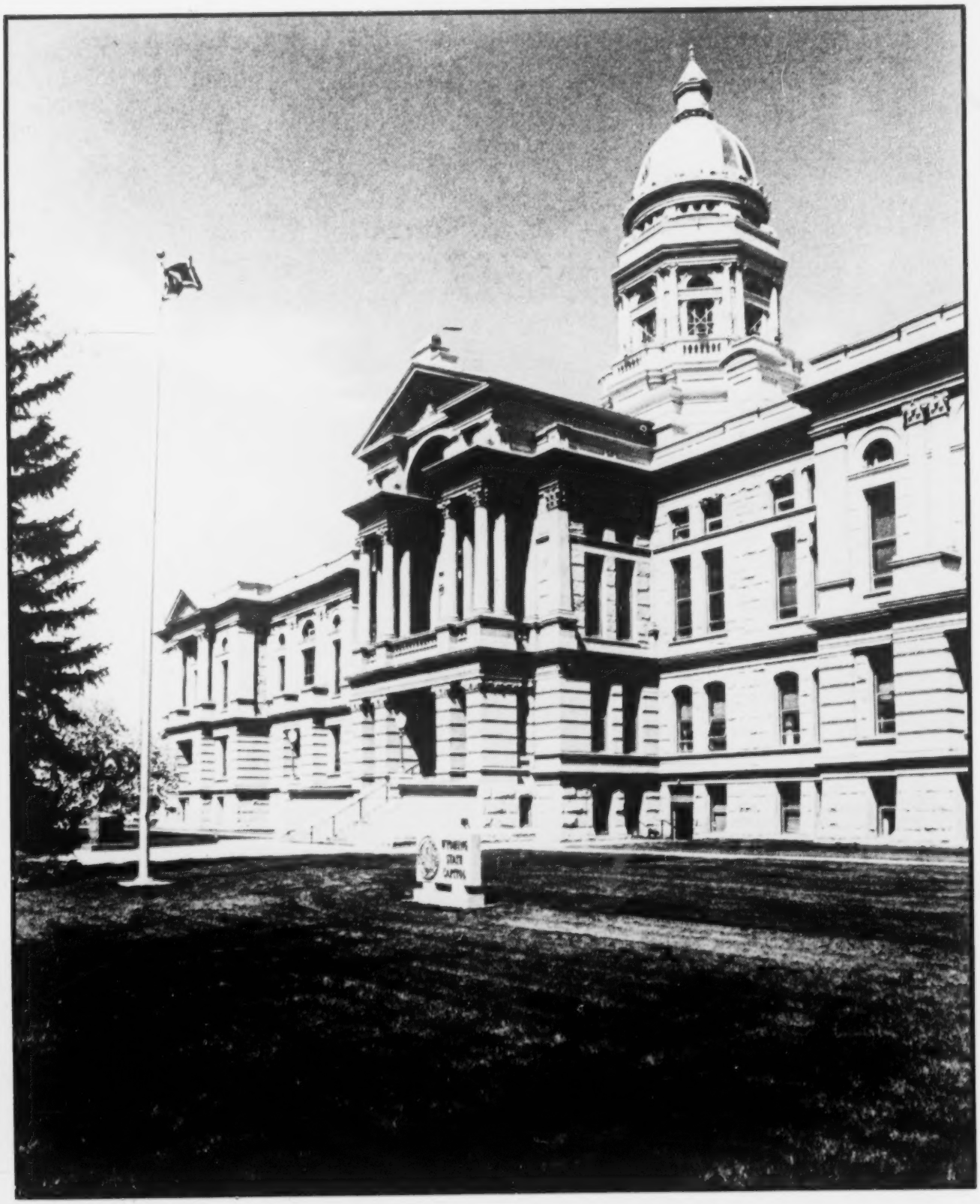
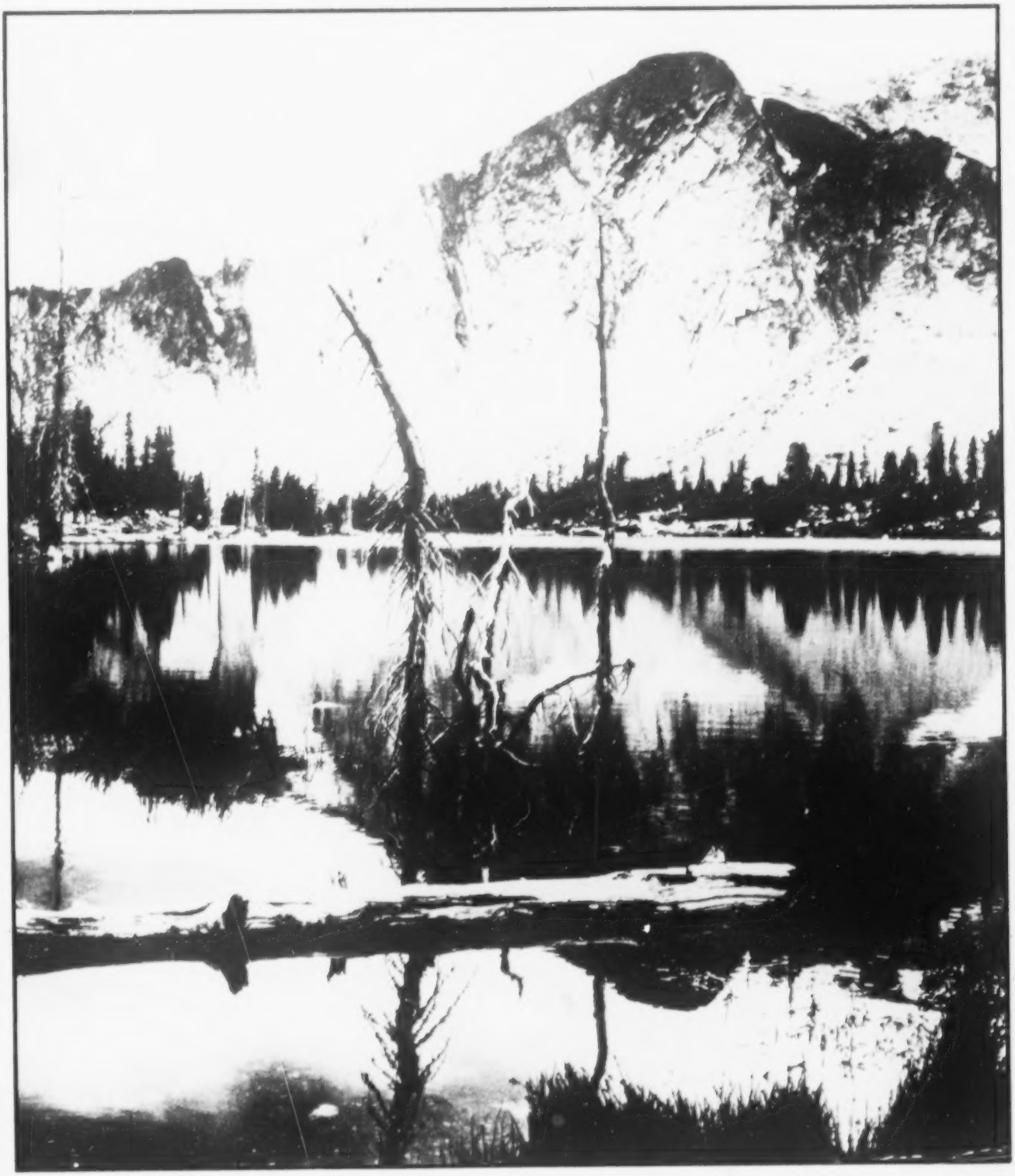
Photos courtesy of Wyoming Travel Commission.



"Wyoming State Capitol"

INTRODUCTORY SECTION



"Mirror Lake - Snowy Range"

STATE OF WYOMING
STATE AUDITOR'S OFFICE

Jack Sidi
State Auditor
Tom Jones
Deputy State Auditor

The Honorable Mike Sullivan
Governor of Wyoming
Capitol Building
Cheyenne, Wyoming 82002

Dear Governor Sullivan:

I am pleased to submit the Annual Financial Report of the State Auditor for Fiscal Year 1988.

Last year's report represented a marked departure from previous annual reports. This year's report is a continuation of our efforts to produce a document which can better be qualified as a Financial Report of the State of Wyoming.

Feel free to call on me or my staff if you have any questions about the contents of this report.

Sincerely,

Jack Sidi
State Auditor

STATE CAPITOL BUILDING CHEYENNE, WYOMING 82002
(307) 777-7831

HIGHLIGHTS OF OFFICE OF STATE AUDITOR

By statute, the State Auditor is the chief accountant for the State of Wyoming and is responsible for all fiscal affairs of the state, unless delegated by law to another state office.

In addition to his duties as the chief accountant, since 1981 the State Auditor has conducted an auditing program to ensure prompt and proper collection of royalties relating to mineral production in the state.

The State Auditor maintains audit programs for both state and federal lands. The state land program covers leases on state property issued by the Department of Public Lands. The federal land program is conducted through the Minerals Management Service of the U.S. Department of the Interior under a contract delegating the audit authority to the state.

The federal government owns approximately two-thirds of all mineral rights in Wyoming and the state owns approximately eight percent. Wyoming receives fifty percent of all royalties collected on federal leases after deduction for Windfall Profit Tax. Because of the importance of federal leases and the income they provide to the state, special emphasis has been placed on oil and gas production from federal leases. However, in addition to that, audits have been performed on coal, trona, uranium, and sand and gravel.

As a result of the delegation agreement with the federal government, the State Auditor's Office is reimbursed 100 percent of its expenses for all audits of federal properties. During fiscal year 1988, this reimbursement amounted to $411,037.23, which was 94 percent of the total program cost.

The following table outlines the results of the mineral auditing program for fiscal year 1988, and for the program since its inception:

TYPE OF PROPERTY	NO. OF LEASES AUDITED FY 88	NO. OF LEASES AUDITED TO DATE	COLLECTIONS FY 88	COLLECTIONS FY 81 TO DATE
Oil and Gas:				
Federal Lands	410	1,266	$4,393,555.00	$37,488,657.48
State Lands	19	145	164 259.51	6,327,364.84
Coal:				
Federal Lands	0	1		
State Lands	0	8		1,967,591.18
Other Minerals:				
State Lands	0	4		420,203.43
Windfall Profit Tax:				
Federal Lands				17,459,090.00
State Lands				418,141.23
	429	1,420	$4,557,814.51	$64,081,048.16
TOTAL DEPOSITED TO STATE TREASURY			$2,352,308.28	$44,135,759.16

OVERVIEW

This financial report includes the operations of all state agencies whose activities are accounted for through the state's centralized accounting system. It does not include all functions of the University of Wyoming or the state's community colleges as described in Note 1 of the Financial Statements. In these statements, we have attempted to provide an overview of the state's financial position and results of operations by providing Combined Financial Statements with individual funds grouped along the guidelines established by the National Council on Government Accounting in Statement 1 and endorsed by the Governmental Accounting Standards Board.

The State of Wyoming operates primarily on a cash receipts and disbursements basis at the current time and does not have centralized fixed asset records. Note 1 to the Combined Financial Statements describes the basis of accounting, scope of reporting and other accounting matters, including information on early retirement, and accrued vacation and sick leave for employees in more detail. Thus, the financial statements are not in conformity with Generally Accepted Accounting Principles (GAAP), applicable to governmental units. Significant departures from GAAP are reported in the notes to the Combined Financial Statements.

Certain disclosures provided in the notes to the Combined Financial Statement were obtained with the cooperation of the Retirement System, Treasurer's Office, Highway Department, and University of Wyoming.

Following the Combined Financial Statements are Combining Financial Statements and Supplementary Schedules arranged by fund type. These statements and schedules provide detail on current year and prior year revenue and expenditures of individual funds, appropriation control, and cash/investment balances of individual accounts within each fund type. Significant intra-fund transactions have been eliminated on the Combining Financial Statements so that receipts shown on the "Statement of Receipts and Disbursements" by fund type may include transfers eliminated from revenue or expenditures on the Combining and Combined Financial Statements.

The final section, statistical data, includes historical information on selected receipts and expenditures for a five year period. It also contains a history of the budget reserve and legislative royalty impact accounts, including the amount of outstanding appropriations for each account. In addition, the history of the Wyoming Permanent Mineral Trust Fund from its creation in 1975 to present is summarized.

On the next six pages, a tabular and graphic summary of the current and prior year's revenue and expenditures by object and function is provided as an overview to the state's current financial operations. From this overview, it can be seen that revenue from general government functions (general fund, special revenue funds, and debt service fund) totaled $1.25 billion in fiscal year 1988, a decrease of 5.6 percent from fiscal year 1987. This decrease was primarily a result of reduced property taxes, severance taxes, federal receipts (highway funds) and investment income; increased revenue from sales tax and federal mineral royalty partially offset this decline. This decline in revenues was stabilized by transfers of $72.5 million from the state's Budget Reserve Account.

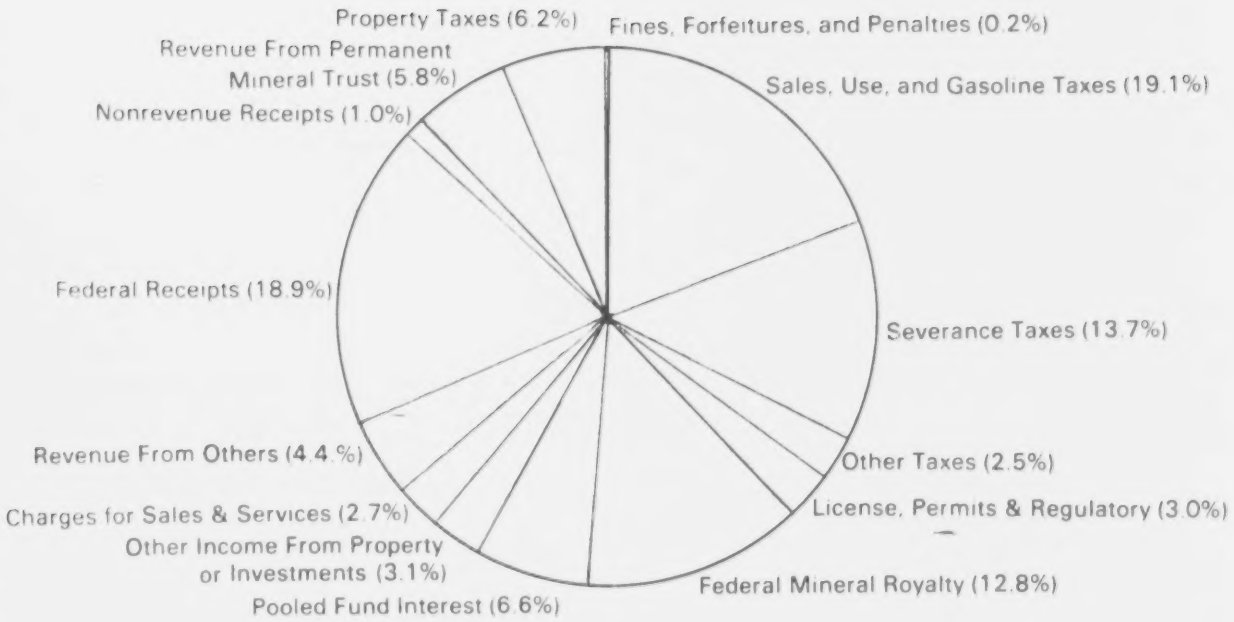
Expenditures for general government functions totaled $1.39 billion in fiscal year 1988, a 1 percent decrease from fiscal year 1987. In the object area, this decrease was reflected in personal services (1.6 percent), restrictive costs (18.7 percent), debt service (56.7 percent) and contractual services (46.2 percent). During this period, the largest increases were reflected in grant and aid payments (7.7 percent) and capital expenditures (51 percent). In the functional area, the largest dollar decrease was reflected in transportation expenditures (15.3 percent). Other significant decreases were noted by general government (19.3 percent), regulation and licensing (11.6 percent) and local government (8.3 percent). The two areas with significantly increased expenditures were natural resources (58 percent) due to water development related payments and economic development loans and education (4.8 percent).

The State of Wyoming's proprietary funds (intragovernmental and enterprise) showed a decrease in both revenues and expenditures between fiscal years 1988 and 1987. Trust funds (pension and various permanent funds) showed a decline in revenue of $32.3 million (8.5 percent). This was due primarily to reductions in investment income (12.9 percent) and severance taxes (6.2 percent). The only major expenditures from these funds include pension related costs which showed a $7.2 million (16.5 percent) increase from the prior fiscal year.

STATE OF WYOMING

GRAPHIC PRESENTATION OF REVENUES BY SOURCE
ALL GOVERNMENTAL AND EXPENDABLE TRUST FUNDS

FOR THE YEAR ENDED JUNE 30, 1988


Property Taxes (6.2%)
Fines, Forfeitures, and Penalties (0.2%)
Revenue From Permanent Mineral Trust (5.8%)
Sales, Use, and Gasoline Taxes (19.1%)
Nonrevenue Receipts (1.0%)
Federal Receipts (18.9%)
Severance Taxes (13.7%)
Revenue From Others (4.4%)
Other Taxes (2.5%)
Charges for Sales & Services (2.7%)
License, Permits & Regulatory (3.0%)
Other Income From Property or Investments (3.1%)
Federal Mineral Royalty (12.8%)
Pooled Fund Interest (6.6%)

Total Revenue = $1,250,609,699

STATE OF WYOMING
ANALYSIS OF REVENUE - BY SOURCE
ALL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 1988

Revenue/Source	Governmental & Expendable Trust[1]	Proprietary[2]	Similar Trust[3]	Totals Memorandum only June 30, 1988	Totals Memorandum only June 30, 1987
Property Taxes	$ 77,439,924	$	$	$ 77,439,924	$ 99,676,129
Sales, Use, and Gasoline Taxes	238,937,856[4]			238,937,856	235,170,163
Severance Taxes	171,016,111		58,617,466	229,633,577	259,333,801
Other Taxes	31,918,876	369	727,828	32,647,073	40,709,217
Licenses, Permits & Regulatory	38,049,272			38,049,272	37,364,047
Fines, Forfeitures, and Penalties	1,966,548			1,966,548	5,246,676
Federal Mineral Royalty	160,262,661			160,262,661	131,819,081
Pooled Fund Interest	82,144,650	521,343	12,657,216	95,323,209	127,028,742
Other Income From Property or Investment	38,179,078	120	194,143,932	232,323,130	241,135,247
Charges for Sales & Services	33,803,060[4]	52,129,329[5]		85,932,389	91,629,142
Revenue From Others	55,541,936	28,766	52,708	55,623,410	67,455,519
Revenue From Permanent Mineral Trust	72,274,883[4]			72,274,883	74,925,725
Federal Receipts	236,673,066		4,397,334	241,070,400	261,413,311
Nonrevenue Receipts	12,401,778		76,133,694	88,535,472	89,955,456
	$1,250,609,699	$ 52,679,927	$ 346,730,178	$1,650,019,804	$1,762,862,256

[1] Includes General, Special Revenue (Earmarked, Highway, Game & Fish, University & Permanent Land Income), Debt Service and Expendable Trust Funds.

[2] Includes Enterprise and Intragovernmental Fund.

[3] Includes Nonexpendable Trust (Permanent Land, Permanent Mineral Trust and a portion of the Trust & Agency Fund) and Pension Trust Fund. It does not include receipts of the Agency Fund.

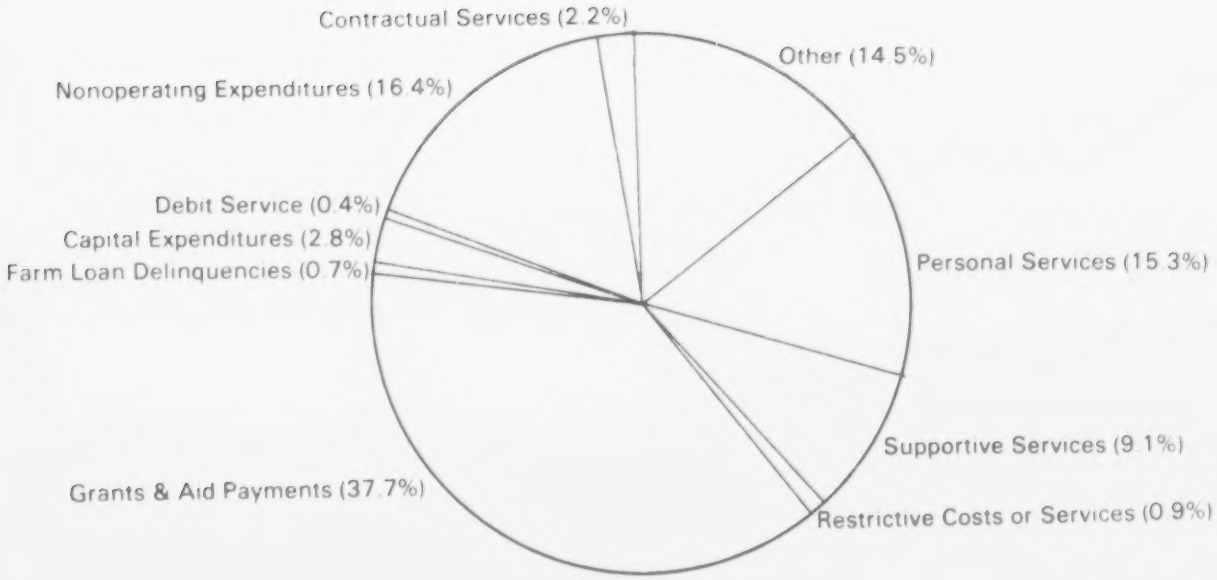
[4] Includes $4.4 million ($1.2 million for Taxes and $3.2 million for Charges) from the Enterprise Fund - Liquor Commission, and $72.3 million from the Permanent Mineral Trust Fund. These amounts are also shown as revenue in the Proprietary and Similar Trust Funds.

[5] Includes $23 million shown in Other Funds as expenditures. This amount reflects charges made by agencies for central services provided to other state agencies, including Data Services, Motor Vehicles, Supply Warehouse, Duplicating, Telecommunications, State Airplane and Honor Farm.

STATE OF WYOMING

GRAPHIC PRESENTATION OF EXPENDITURES PAID BY OBJECT
ALL FUND TYPES

FOR THE YEAR ENDED JUNE 30, 1988



Total Expenditures = $1,486,795,380

STATE OF WYOMING
ANALYSIS OF EXPENDITURES PAID - EXPENSES BY OBJECT
ALL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 1988

Expenditure / Object	Governmental & Expendable Trust[1]	Proprietary[2]	Similar Trust[3]	Totals (Memorandum only) June 30, 1988	Totals (Memorandum only) June 30, 1987
Personal Services	$ 220,770,756	$ 6,776,931	$	$ 227,547,687	$ 231,561,630
Supportive Services	117,517,487	17,922,236	6,286	135,446,009	132,153,786
Restrictive Costs or Services	13,284,978	151,502		13,436,480	16,545,140
Grants & Aid Payments	560,986,518			560,986,518	520,461,256
Capital Expenditures	41,225,097		280	41,225,377	27,333,436
Debt Service	5,808,180			5,808,180	13,475,020
Nonoperating Expenditures	170,557,237	23,943,761	49,200,294	243,701,292	231,756,108
Farm Loan Delinquencies	10,323,380			10,323,380	
Contractual Services	30,451,504	473,963	1,636,853	32,562,320	58,925,154
Other	215,758,137			215,758,137	254,879,246
	$1,386,683,274	$ 49,268,393	$ 50,843,713	$1,486,795,380	$1,487,090,776

[1]Includes General, Special Revenue (Earmarked, Highway, Game & Fish, University & Permanent Land Income), Debt Service and Expendable Trust Funds. Information from Highway Fund by expenditure object code is unavailable; this amount is shown as "other."

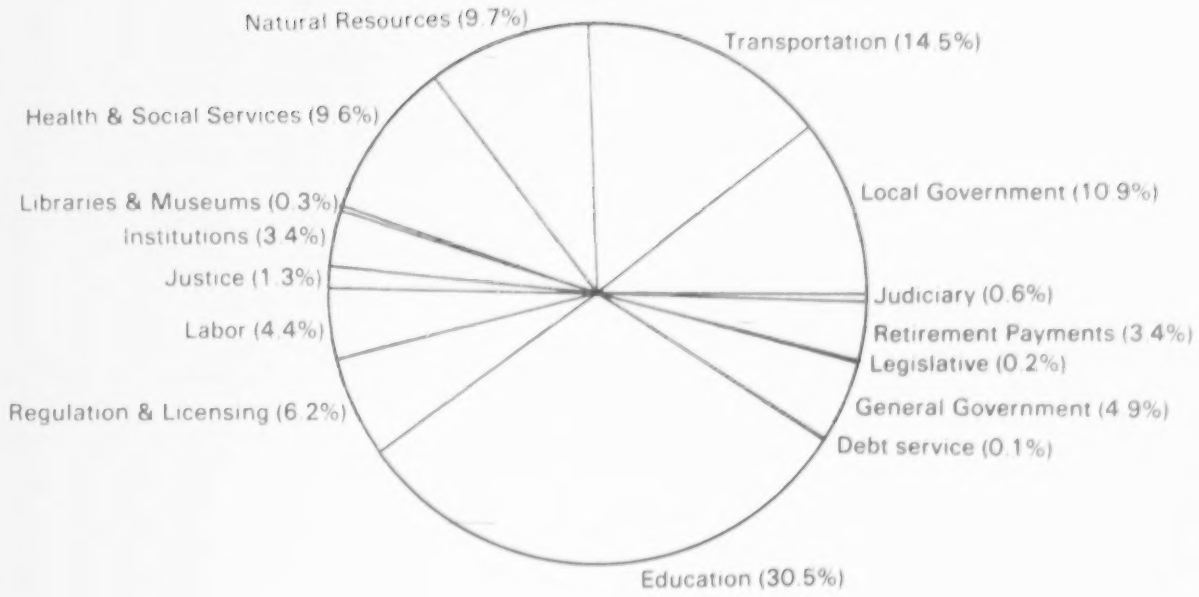
[2]Includes Enterprise and Intragovernmental Fund.

[3]Includes Nonexpendable Trust (Permanent Land, Permanent Mineral Trust and a portion of the Trust & Agency Fund) and Pension Trust Fund. It does not include disbursements of the Agency Fund.

STATE OF WYOMING

GRAPHIC PRESENTATION OF EXPENDITURES PAID BY FUNCTION
ALL FUND TYPES

FOR THE YEAR ENDED JUNE 30, 1988



Total Expenditures = $1,486,795,380

STATE OF WYOMING
ANALYSIS OF EXPENDITURES PAID - EXPENSES BY FUNCTION
ALL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 1988

Function	Governmental & Expendable Trust[1]	Proprietary[2]	Similar Trust[3]	Totals (Memorandum only) June 30, 1988	Totals (Memorandum only) June 30, 1987
Education	$ 453,713,712	$	$	$ 453,713,712	$ 432,888,703
Transportation	215,758,137			215,758,137	254,879,246
Local Government	161,775,625			161,775,625	176,400,040
Natural Resources	143,745,031			143,745,031	90,972,649
Health & Social Services	142,456,652			142,456,652	141,646,924
Regulation & Licensing	68,797,521	23,595,308	5,063	92,397,892	102,146,866
Labor	64,830,744			64,830,744	62,237,997
Institutions	50,384,286	531,362		50,915,648	52,816,489
General Government	48,151,719	25,141,723		73,293,442	84,283,344
Justice	19,969,084			19,969,084	20,591,835
Judiciary	8,120,229			8,120,229	7,804,908
Libraries & Museums	5,085,074			5,085,074	4,635,563
Legislative	2,254,147			2,254,147	2,742,906
Retirement Payments			50,838,650	50,838,650	43,541,327
Debt Service	1,641,313			1,641,313	9,501,979
	$1,386,683,274	$ 49,268,393	$ 50,843,713	$1,486,795,380	$1,487,090,776

[1]Includes General, Special Revenue (Earmarked, Highway, Game & Fish, University & Permanent Land Income), Debt Service and Expendable Trust Funds.

[2]Includes Enterprise and Intragovernmental Fund.

[3]Includes Nonexpendable Trust (Permanent Land, Permanent Mineral Trust and a portion of the Trust & Agency Fund) and Pension Trust Fund. It does not include disbursements of the Agency Fund.

"Meadowlark (State Bird)"

FINANCIAL SECTION

"Casper"

COMBINED FINANCIAL STATEMENTS

Detail on the Combined Statements can be located as follows:

Combined Statements		Detail Reference
Pages 18-19	Column 2	Pages 74-79
	Column 3	Page 79
	Column 4	Page 112
	Column 5	Page 112
	Column 6	Pages 80-84
	Column 7-8	Pages 118-119
	Column 9	Pages 122-123
Pages 20-21	Column 2	Pages 60-63, 70-72
	Column 4	Pages 64-65
Page 22	Column 2	Pages 66-68
	Column 2,4	Pages 132-133
Page 24	Column 1	Page 110
	Column 2	Pages 108-109, 111
Page 25	Column 1-2	Pages 114-115
Page 26		Page 117

Significant transfers between accounts within funds have been eliminated on the combined financial statements; consequently, the detail statements may show greater revenue (receipts) and expenditures (disbursements) than the combined statements.

STATE OF WYOMING
COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND EQUITY ARISING FROM CASH TRANSACTIONS
ALL FUND TYPES
JUNE 30, 1988

	Governmental Fund Types			Proprietary
	General	Special Revenue	Debt Service	Enterprise
Assets				
Cash with Treasurer	$ 72,235,631	$ 575,117,194	$ 6,187	$ 1,865,324
Cash with Chemical Bank				
Less Undistributed Cash				
Petty Cash	92,610	16,910		1,040
Investments (Amortized or Cost)				
Accrued Interest				
Accounts Receivable	5,149,367			
Loans Receivable		56,940,168		
Non-sufficient Fund Checks	6,205	100,865		2,661
Cash with Fiscal Agent			6,665,000	
Due From Other Funds:				
General Fund		20,483,259		
Agency Fund	10,000			
Nonexpendable Trust Fund	1,147,766	7,264,717		
Total Assets	$ 78,641,579	$ 659,923,113	$ 6,671,187	$ 1,869,025
Liabilities and Fund Equity				
Liabilities:				
Due To Treasurer	$ 92,610	$ 16,910	$	$ 1,040
Due To Federal Government				
Due To General Fund				
Due To Special Revenue Fund	20,483,259			
Due To Agency Fund	3,999			
Other Liabilities			6,665,000	
Total Liabilities	20,579,868	16,910	6,665,000	1,040
Fund Equity:				
Reserved For (Pages 30-31)				
Encumbrances & Carryover Budgets	72,320,107	176,630,131		5,600
Appropriations -				
Budget Reserve		65,036,620		
Legislative Royalty		28,800,000		
School Dist. Grants & Entitlements		24,413,257		
Coal Impact Assistance		17,600,000		
Unbudgeted Water Development		66,995,093		
Other		250,000		
Water Development Buy-Back Projects		110,000		
Long Term Loans Receivable		56,940,168		
Workmen's Compensation Deferred Pymt.				
Total Reserves	72,320,107	436,775,269		5,600
Unreserved	(14,258,396)	223,130,934	6,187	1,862,385
Total Fund Equity	58,061,711	659,906,203	6,187	1,867,985
Total Liabilities and Fund Equity	$ 78,641,579	$ 659,923,113	$ 6,671,187	$ 1,869,025

See Notes to Combined Financial Statements.

Fund Types	Fiduciary Fund Types				Totals (Memorandum Only)	
Intra-governmental	Expendable Trust	Nonexpendable Trust	Pension Trust	Agency	June 30, 1988	June 30, 1987
$ 8,113,700	$ 68,294,535	$ 286,078,333	$ 6,375,217	$ 281,501,922	$1,299,588,043	$1,493,525,431
			646,583		646,583	
				(3,444,328)	(3,444,328)	(5,258,199)
	3,730				114,290	116,711
	7,491,467	1,326,342,329	1,155,063,767		2,488,897,563	2,198,142,384
	82,103	18,895,751	12,338,567	11,710,147	43,026,568	41,255,115
		2,937	1,797,748		6,950,052	5,387,862
					56,940,168	45,329,837
	157,316			2,720	269,767	222,323
					6,665,000	7,700,000
				3,999	20,487,258	2,138,703
					10,000	10,000
					8,412,483	16,804,167
$ 8,113,700	$ 76,029,151	$1,631,319,350	$1,176,221,882	$ 289,774,460	$3,928,563,447	$3,805,374,334
$	$ 3,730	$	$	$	$ 114,290	$ 116,711
				5,338,199	5,338,199	3,753,479
		1,147,766		10,000	1,157,766	1,523,806
		7,264,717			27,747,976	17,407,527
					3,999	21,537
				284,426,261	291,091,261	280,810,240
	3,730	8,412,483		289,774,460	325,453,491	303,633,300
3,290,000	14,581,090				266,826,928	255,359,950
					65,036,620	107,417,288
					28,800,000	24,581,035
					24,413,257	36,490,000
					17,600,000	
					66,995,093	111,472,347
		305,000,000			305,250,000	23,233,800
					110,000	110,000
					56,940,168	45,329,837
	8,247,153				8,247,153	8,621,323
3,290,000	22,828,243	305,000,000			840,219,219	612,615,580
4,823,700	53,197,178	1,317,906,867	1,176,221,882		2,762,890,737	2,889,125,454
8,113,700	76,025,421	1,622,906,867	1,176,221,882		3,603,109,956	3,501,741,034
$ 8,113,700	$ 76,029,151	$1,631,319,350	$1,176,221,882	$ 289,774,460	$3,928,563,447	$3,805,374,334

STATE OF WYOMING
COMBINED STATEMENT OF REVENUE, EXPENDITURES PAID AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 1988

	Governmental Fund Types		
	General	Special Revenue	Debt Service
Revenue:			
Property Taxes	$	$ 76,833,357	$
Sales, Use, and Gasoline Taxes	107,508,867	28,744,866	
Severance Taxes	65,951,529	63,893,405	
Other Taxes	15,576,720	16,342,156	
Licenses, Permits & Regulatory	4,520,242	32,575,261	
Fines, Forfeitures, and Penalties	851,458	215,048	
Federal Mineral Royalty		148,410,489	
Pooled Fund Interest	17,539,660	61,001,459	59,222
Other Income From Property or Investments	1,744,613	33,173,440	
Charges for Sales & Services	14,982,730	17,566,239	
Revenue From Others	7,372,036	15,753,449	
Revenue From Permanent Mineral Trust	72,274,883		
Federal Receipts	114,860,684	90,356,159	
Nonrevenue Receipts	85,247	1,605,224	
Total Revenue	423,268,669	586,470,552	59,222
Expenditures Paid:			
General Government	45,003,471	1,290,720	
Elementary & Secondary Education	24,949,853	277,794,830	
Higher Education	141,215,839	7,119,260	
Regulation & Licensing	22,303,672	4,292,546	
Labor	6,808,586	15,056,083	
Justice	19,969,084		
Institutions	50,324,103		
Libraries - Museums	5,028,245	7,792	
Health & Social Services	141,810,230	193,044	
Natural Resources	26,569,596	104,660,433	
Transportation	(8,510,686)	224,268,823	
Local Government		24,231,699	
Judiciary	8,120,229		
Legislative	2,254,147		
Debt Service:			
Principal Retirement			1,580,000
Interest & Fiscal Charges			61,313
Total Expenditures Paid	485,846,369	658,915,230	1,641,313
Excess (Deficit) of Revenue Over Expenditures Paid Before Operating Transfers	(62,577,700)	(72,444,678)	(1,582,091)
Operating Transfers In (Out):			
From Gov't. & Expendable Trust Funds	69,687,885	(74,168,738)	228,153
To Nonexpendable Trust Funds - Permanent Land			
To Enterprise Funds			
To Fiduciary Funds:			
Federal		(1,569,959)	
Agency			
	69,687,885	(75,738,697)	228,153
Excess (Deficit) of Revenue Over Expenditures Paid	7,110,185[1]	(148,183,375)	(1,353,938)
Fund Balances, July 1, 1987	50,948,474	796,466,574	1,360,126
Increase (Decrease) In Loans and Other Collections	3,052	11,623,004	
Reclassification of Account			
Fund Balances, June 30, 1988	$ 58,061,711	$659,906,203	$ 6,188

See Notes to Combined Financial Statements

[1] This amount reflects net accrual adjustments not shown on page 22 ($18.4 million Budget Reserve transfer, $.3 million Permanent Mineral Trust income accrual).

Fiduciary Fund Type Expendable Trust	Inter-Fund Eliminations	Total (Memorandum only) June 30, 1988	Total (Memorandum only) June 30, 1987
$ 606,567	$	$ 77,439,924	$ 99,676,129
102,684,122		238,937,855	235,170,163
41,171,177		171,016,111	196,864,312
		31,918,876	39,935,723
953,769		38,049,272	37,364,047
900,042		1,966,548	5,246,676
11,852,172		160,262,661	131,819,081
3,544,309		82,144,650	96,328,124
3,261,025		38,179,078	33,783,815
1,574,352	(320,261)	33,803,060	34,435,409
32,416,451		55,541,936	67,322,385
		72,274,883	74,925,725
31,456,223		236,673,066	261,413,311
24,240,194	(13,528,887)	12,401,778	11,860,592
254,660,403	(13,849,148)	1,250,609,698	1,326,145,492
1,857,528		48,151,719	59,681,954
2,632,610		305,377,293	285,943,545
1,320		148,336,419	146,945,158
56,050,451	(13,849,148)	68,797,521	77,812,784
42,966,075		64,830,744	62,237,997
		19,969,084	20,591,835
60,183		50,384,286	52,206,983
49,037		5,085,074	4,635,563
453,378		142,456,652	141,646,924
12,515,002		143,745,031	90,972,649
		215,758,137	254,879,246
137,543,926		161,775,625	176,400,040
		8,120,229	7,804,908
		2,254,147	2,742,906
		1,580,000	8,930,000
		61,313	571,979
254,129,510	(13,849,148)	1,386,683,274	1,394,004,471
530,893		(136,073,576)	(67,858,979)
4,252,700			
(132,601)		(132,601)	(64,240)
(100)		(100)	
		(1,569,959)	(2,456,567)
(70,461)		(70,461)	(1,501)
4,049,538		(1,773,121)	(2,522,308)
4,580,431		(137,846,697)	(70,381,287)
71,635,908		920,411,082	978,369,220
30,034		11,656,090	12,423,149
(220,952)		(220,952)	
$ 76,025,421	$	$ 793,999,523	$ 920,411,082

STATE OF WYOMING
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - GENERAL FUND
FOR YEARS ENDED JUNE 30, 1988 AND JUNE 30, 1987

	1988		Variance Favorable (Unfavorable)	1987		Variance Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues:						
Cigarette Tax	$ 1,566,500	$ 1,494,163	$ (72,337)	$ 1,800,000	$ 1,592,654	$ (207,346)
Sales Tax	88,004,000	90,766,376	2,762,376	89,004,000	88,874,039	(129,961)
Use Tax	14,300,000	12,872,831	(1,427,169)	16,800,000	13,775,876	(3,024,124)
Other Sales & Use Taxes	2,320,600	2,375,497	54,897	2,070,700	2,374,420	303,720
Severance Tax - Coal	18,340,000	19,883,987	1,543,987	21,933,500	21,978,370	44,870
Severance Tax - Trona	2,154,950	2,180,015	25,065	2,076,900	1,864,966	(211,934)
Severance Tax - Uranium	176,800	143,381	(33,419)	264,000	139,933	(124,067)
Severance Tax - Other	300,000	253,957	(46,043)	280,000	345,647	65,647
Severance Tax - Oil	29,500,000	29,804,401	304,401	28,236,000	27,517,608	(718,392)
Severance Tax - Gas	14,900,000	14,025,212	(874,788)	16,247,000	17,030,567	783,567
Inheritance Tax	3,000,000	1,438,182	(1,561,818)	5,000,000	3,519,840	(1,480,160)
Insurance Premium Tax	12,000,000	9,006,829	(2,993,171)	11,593,083	18,508,268	6,915,185
Other Franchise Taxes	1,497,233	1,433,517	(63,716)	1,606,917	1,499,902	(107,015)
Compensatory Fee Road Tax	3,800,000	3,698,192	(101,808)	3,850,000	3,956,226	106,226
Total Taxes	191,960,083	189,376,540	(2,483,543)	200,762,100	202,978,316	2,216,216
Motor Vehicle Registration	3,400,000	2,623,355	(776,645)	4,700,000	4,782,435	82,435
Other Licenses, Permits & Regulatory	1,683,840	1,896,887	213,047	1,457,498	1,740,307	282,809
Fines, Forfeitures & Penalties	1,050,334	851,458	(198,876)	1,392,043	852,628	(539,415)
Pooled Interest Distribution	16,000,861	17,778,773	1,777,912	18,000,000	23,784,074	5,784,074
Other Use of Property & Money	1,892,869	1,744,206	(148,663)	1,988,808	1,688,420	(300,388)
Liquor Sales Profit	3,220,850	3,179,100	(41,750)	3,621,383	3,722,182	100,799
Other Charges for Sales & Services	13,146,647	12,186,372	(960,275)	14,186,342	11,909,814	(2,276,528)
Permanent Mineral Trust - Interest	81,200,000	72,641,330	(8,558,670)	77,000,000	74,082,280	(2,917,720)
Revenue from Other Sources	72,998,779	118,363,883	45,365,104	65,279,349	51,038,879	(14,240,470)
Federal Aid & Grants	160,207,309	116,574,618	(43,632,691)	150,336,849	116,459,812	(33,877,037)
Non-Revenue Receipts	3,558	86,084	82,526	4,100	352,078	347,978
Total Revenue	546,665,130	537,302,606	(9,362,524)	538,728,472	493,391,225	(45,337,247)
Expenditures:						
General Government	65,103,605	48,064,253	17,039,352	114,815,823	94,854,847	19,960,976
Higher Education	164,766,391	141,226,939	23,539,452	159,493,921	141,745,689	17,748,232
Elementary & Secondary Education	81,507,215	35,227,753	46,279,462	34,331,298	22,407,539	11,923,759
Regulation & Licensing	32,725,840	22,337,313	10,388,527	31,350,078	25,168,710	6,181,368
Labor	15,898,411	10,515,054	5,383,357	15,222,351	9,976,369	5,245,982
Justice	25,924,695	19,969,084	5,955,611	23,837,018	20,524,153	3,312,865
Institutions	58,255,473	50,354,514	7,900,959	60,312,065	51,986,202	8,325,863
Library - Museums	6,288,965	5,045,298	1,243,667	6,194,211	4,622,032	1,572,179
Health & Social Services	162,072,689	141,477,296	20,595,393	152,483,953	139,943,757	12,540,196
Natural Resources	39,168,741	26,885,946	12,282,795	39,839,230	31,361,517	8,477,713
Judiciary	9,694,270	8,120,229	1,574,041	9,029,237	7,804,908	1,224,329
Legislative	3,680,156	2,254,147	1,426,009	5,399,558	2,817,906	2,581,652
Total Expenditures	665,086,451	511,477,826	153,608,625	652,308,743	553,213,629	99,095,114
Excess (Deficit) of Revenue Over Expenditures Paid	$(118,421,321)	$ 25,824,780	$144,246,101	$(113,580,271)	$(59,822,404)	$ 53,757,867

See Notes to Combined Financial Statements.

STATE OF WYOMING
COMBINED STATEMENT OF REVENUE COLLECTED, EXPENDITURES PAID AND CHANGES IN FUND BALANCES
ALL PROPRIETARY FUND TYPES
FOR THE YEAR ENDED JUNE 30, 1988

	Proprietary Fund Types		Totals (Memorandum only)	
	Enterprise	Intragovernmental	June 30, 1988	June 30, 1987
Revenue Collected:				
Taxes	$ 369	$	$ 369	$ 452
Pooled Fund Interest	9,955	511,388	521,343	494,279
Charges for Sales & Service	29,051,283	23,078,046	52,129,329	57,193,733
Other Uses of Property & Money		120	120	2,981
Other Revenues	189	28,577	28,766	24,367
Total Revenue Collected	29,061,796	23,618,131	52,679,927	57,715,812
Expenditures Paid:				
Liquor Commission	23,595,308		23,595,308	24,338,082
Canteen Operations	531,362		531,362	548,070
Data Services		14,884,276	14,884,276	14,816,680
Motor Vehicle		1,560,770	1,560,770	1,175,020
Supply System Warehouse		991,578	991,578	1,094,783
Central Duplicating		2,390,493	2,390,493	2,503,185
Telecommunications Leasing		5,147,231	5,147,231	4,897,167
Aeronautics Operational Service		167,375	167,375	114,555
Total Expenditures Paid	24,126,670	25,141,723	49,268,393	49,483,542
Excess of Revenue Collected Over Expenditures Paid Before Operating Transfers	4,935,126	(1,523,592)	3,411,534	8,232,270
Operating Transfers In (Out):				
Agency Depreciation Reserves		2,568,803	2,568,803	(976,514)
General Fund	(4,456,814)	(357,591)	(4,814,405)	(5,413,258)
	(4,456,814)	2,211,212	(2,245,602)	(6,389,772)
Excess of Revenue Collected Over Expenditures Paid	478,312	687,620	1,165,932	1,842,498
Fund Balances, July 1, 1987	1,387,990	7,426,080	8,814,070	6,970,606
Increase (Decrease) In Loans and Other Collections	1,683		1,683	973
Fund Balances, June 30, 1988	$ 1,867,985	$ 8,113,700	$ 9,981,685	$ 8,814,077

See Notes to Combined Financial Statements.

STATE OF WYOMING
COMBINED STATEMENT OF REVENUE, EXPENDITURES PAID
AND CHANGES IN FUND BALANCES
ALL SIMILAR TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 1988

	Fudiciary Fund Types		Totals (Memorandum only)	
	Nonexpendable Trust	Pension Trust	June 30, 1988	June 30, 1987
Revenue:				
Severance Taxes	$ 58,617,466	$	$ 58,617,466	$ 62,469,489
Other Taxes		727,828	727,828	773,042
Pooled Interest	11,674,657	982,559	12,657,216	30,206,339
Other Uses of Property	34,791,501		34,791,501	33,619,139
Investment Income	66,938,942	92,413,489	159,352,431	173,729,312
Gifts and Donations	52,708		52,708	17,547
Federal Grants	4,397,334		4,397,334	
Retirement Contributions		76,118,781	76,118,781	78,094,864
Other		14,913	14,913	91,220
Total Revenue	176,472,608	170,257,570	346,730,178	379,000,952
Expenditures Paid:				
Regulation & Licensing	5,063		5,063	
Institutions				61,436
Volunteer Firemen		181,823	181,823	149,311
Paid Firemen		1,913,242	1,913,242	1,792,713
Highway Patrol		1,170,034	1,170,034	1,093,388
State Retirement		47,573,551	47,573,551	40,505,915
Total Expenditures Paid	5,063	50,838,650	50,843,713	43,602,763
Excess of Revenue Over Expenditures Paid Before Operating Transfers	176,467,545	119,418,920	295,886,465	335,398,189
Operating Transfers In (Out):				
General Fund	(72,307,878)	2,901,646	(69,406,232)	(72,121,698)
Expendable Trust	132,601		132,601	63,386
Agency Fund				(213)
	(72,175,277)	2,901,646	(69,273,631)	(72,058,525)
Excess Revenue Over Expenditures Paid After Operating Transfers	104,292,268	122,320,566	226,612,834	263,339,664
Fund Balances, July 1, 1987	1,518,614,599	1,053,901,316	2,572,515,915	2,309,176,211
Fund Balances, June 30, 1988	$1,622,906,867	$1,176,221,882	$2,799,128,749	$2,572,515,875

See Notes to Financial Statements.

STATE OF WYOMING
COMBINED STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 1988

	Balance July 1, 1987	Additions	Deductions	Balance June 30, 1988
Assets:				
Cash	$266,737,862	$478,207,018	$466,887,286	$278,057,594
Accrued Interest	10,111,595	1,598,552		11,710,147
Non-Sufficient Funds Checks	2,725		5	2,720
Due From Other Funds	21,537		17,538	3,999
Total	$276,873,719	$479,805,570	$466,904,829	$289,774,460
Liabilities:				
Due To Federal Government	$ 3,753,479	$114,687,640	$113,102,920	$ 5,338,199
Due To General Fund	10,000			10,000
Other Liabilities	273,110,240	365,587,761	354,271,740	284,426,261
Total	$276,873,719	$480,275,401	$467,374,660	$289,774,460

See Notes to Financial Statements.

Note 1 Summary of Accounting Policies

A. Reporting Entity

The combined financial statements include information for only those component units and financial activities included in the state's centralized computer-based accounting system, known as WUAS (Wyoming Uniform Accounting System). The following state-related organizations and activities (which may or may not be includable in the state reporting entity), are not included in WUAS and are not included in these financial statements:

1. Employment Security Commission's unemployment trust fund, which accounts for employer-paid taxes and payments made to claimants.

2. University of Wyoming's endowment, loan and agency funds and portions of the plant and restricted funds.

3. Community Colleges, except for general fund appropriations and certain federal mineral royalty money transferred for capital construction.

4. Wyoming Community Development Authority (WCDA).

5. Wyoming Deferred Compensation Plan.

B. Basis of Accounting

The financial statements for the State of Wyoming have been prepared on the cash basis with certain exceptions. Consequently, certain revenue and the related assets are recognized when received rather than earned, and certain expenditures/expenses (including interest on long-term debt, prepaid expenditures, inventories, and accumulated, unpaid, employee benefits) are recognized when paid rather than when the obligation is incurred. In addition, fixed assets (property, plant and equipment) are recorded as expenditures when paid in all funds and are not maintained as assets in the WUAS. Consequently, account groups are not shown on the Statement of Assets, Liabilities, and Fund Equity Arising From Cash Transactions. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles. Specifically, the financial statements have been prepared on the cash basis with the following exceptions:

1. All funds and accounts with investments purchased by the Treasurer are reported on the accrual basis, with premiums and discounts amortized and interest accrued on a monthly basis. Investments are reported at cost or amortized value of investments.

2. All federal and other augmenting revenue recorded in the General

Fund is accrued at year-end for amounts due from the federal government or other funds.

3. Amounts due to other funds at year-end are recorded as revenue and/or transfers to the fund in which the amount is due.

Data needed to convert the cash basis revenues, expenditures/expenses and other operating sources (uses) to conform with generally accepted accounting principles are not readily available and these adjustments have not been made.

Significant intra-fund transfers, which are recorded as revenue and non-expenditure or disbursement transfers at the account level have been eliminated on the combining financial statements. Significant transfers between like funds, such as governmental fund types, have been classified as operating transfers and eliminated on the combined financial statements.

C. Fund Accounting

In order to ensure the observation of limitations and restrictions placed on the use of resources available to the state, the accounts are maintained in accordance with the principles of fund accounting. The operations of each fund are accounted for with a separate set of self-balancing accounts recording cash and other financial resources together with related liabilities and fund balances and changes therein. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. In the combined financial statements, however, funds that have similar characteristics have been combined into generic fund types grouped as required by the National Council on Government Accounting (NCGA) Statement 1. A brief description of these combined fund types as used by the State of Wyoming and the categories into which they are grouped follows.

Governmental Funds:

Governmental funds are those through which most governmental functions of the state are financed. The measurement focus is on changes in financial position rather than income determination. Governmental fund types of the state are:

General Fund

The General Fund is the general operating fund of the state. It is used to account for all financial resources except those required to be accounted for in another category. As the State of Wyoming has no capital outlay fund, capital expenditures are accounted for in this fund. In addition, the majority of federal grants are also accounted for in the General Fund.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than trust or proprietary Funds) that are legally restricted to expenditures for specified purposes. Special revenue funds used by the state are as follows:

Earmarked Fund

This fund consists largely of professional and commercial licensing boards, water development projects and the collection and distribution of special revenues, such as federal mineral royalty and severance tax to state agencies, school districts, cities, counties and special districts.

Highway Fund

This fund records all monies received and expended for highway purposes, excluding a portion of the Highway Patrol. Funds received into this fund may be expended with the approval of the Highway Superintendent and State Highway Commission.

Game and Fish Fund

This fund accounts for all monies received and expended by the Wyoming Game and Fish Commission for control, propagation, management, protection and regulation of the state's wildlife.

University Fund

This fund accounts for all University fees and federal mineral royalty received by the University and was established by Section 6, Chapter 16, of the Session Laws of Wyoming 1974.

Permanent Land Income Fund

This fund accounts for rents and interest from grazing, agriculture and mineral prospecting leases on public lands, and includes interest derived from the investment of the Permanent Land Fund. Revenue from this fund is utilized for education and institution support.

Debt Service Fund

The Debt Service Fund is used to account for the payment of principal and interest on the State of Wyoming office building bonds and the 1981 Community College bond issue, financed by general fund appropriation and federal mineral royalties respectively.

Proprietary Funds:

Proprietary funds are used to account for the state's ongoing activities that are similar to those often found in the private sector. According to generally accepted accounting principles, the measurement focus on proprietary funds should be upon the determination of net income. At the current time, however, the State of Wyoming accounts for proprietary funds using the same measurement focus as it uses for governmental funds. The proprietary fund types used by the state are:

Enterprise Fund

The fund is used to account for activities of the state that are financed and operated in a manner similar to private business which are entirely or predominately self-supporting through service charges to customers. Included in this fund

type are the operations of the Wyoming Liquor Commission and various canteen funds at state institutions. Liquor Commission profits are transferred to the General Fund.

Intra-governmental Fund

This fund accounts for the financing of goods or services provided by one component unit of state government to other components of state government on a cost reimbursement basis. Examples include operations of various divisions of the Department of Administration and Fiscal Control (DAFC), the Aeronautics Commission and the Wyoming State Honor Farm.

Fiduciary Funds:

Fiduciary funds are used to account for assets held by the state as a trustee or agent for individuals, private organizations, other governments or other funds. According to generally accepted principles, each trust fund should be classified for accounting measurement purposes into the Expendable Trust Funds, Nonexpendable Trust Funds, Pension Trust Funds and Agency Funds.

Expendable Trust Fund

This fund reflects the financial position and operation of various accounts within the Trust and Agency Fund which are accounted for measurement purposes as a governmental fund. Included in this fund are operations of (1) the Wyoming State Employees' Group Health and Life Insurance, (2) the Wyoming Workers' Compensation Division, (3) the Department of Environmental Quality's federal "super fund" grants for reclamation and subsidence projects, (4) Department of Revenue and Taxation and State Treasurer distributions of sales and other taxes to local governments, and (5) various and sundry accounts established for segregating state funds restricted to a specific purpose.

Non-expendable Trust Funds

Non-expendable trust funds reflect the financial position and operations of various accounts within the Trust and Agency Account, established for the benefit and welfare of specific institutions and their residents. In addition, other non-expendable trust funds include:

Permanent Land Fund

This fund accounts for the resources received and held as trustee of the land grants made to the state by the federal government. Proceeds from the sale of public lands, mineral royalties and other money designated by the Wyoming Constitution or Statutes is accounted for in this fund. The Act of Admission provides that such fund and its revenue is to be perpetual. Interest earned on the assets of this fund is accounted for in the Permanent Land Income or General Fund as applicable.

Permanent Mineral Trust Fund

This fund came into existence in 1974 as an amendment to the Wyoming State Constitution and is used to account

for an excise tax on coal, petroleum, natural gas, oil, uranium, trona, or any other fossil fuel in the state. All interest earned on the fund is transferred to the General Fund yearly.

Pension Trust Fund

The pension trust fund reflects the financial position and operations of various accounts in the Trust and Agency Fund and the Retirement Fund for the various state administered retirement systems. These include the Wyoming Retirement System, the Wyoming State Highway Patrol and Game and Fish Warden Retirement System, the Volunteer Firemen's Pension System, and Paid Firemen's Pension System.

Agency Funds

Agency funds account for the receipt and disbursement of various accounts within the Trust and Agency Fund and the Federal Fund. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. Consequently, no equity balances, revenue or expenditures, are shown on the combined financial statements. Amounts in these accounts are either held for distribution to other funds, refunds to third parties, protest funds or clearing accounts related to payroll tax, employee insurance, and/or retirement contribution distributions. Revenue and/or expenditures are shown in the fund where and when such monies are distributed if applicable.

D. Budgetary Policies

Chapter 174, Session Laws of Wyoming 1975, provides that there shall be a legislative budget session each even numbered year to consider the state budget. The budget session of the Wyoming Legislature shall commence on the second Tuesday of February of even numbered years. Supplemental appropriations may be considered at the regular session of the Wyoming Legislature.

On or before December 1 of the year preceding the year the legislature convenes in budget session, the governor shall distribute to each legislator printed copies of the state budget, covering the next biennial budget period beginning on July 1 of the ensuing year.

Budgetary control is maintained at the department level for each of its sub-budgets. Appropriation control is maintained at the program level for each department.

Budget revisions during the year, reflecting program changes (non general fund revenue, intradepartmental transfers of an administrative nature) may be effected through executive branch approval.

Unencumbered appropriations lapse at the end of the biennium except for capital outlay projects, which under current law, may be carried over indefinitely.

Statutes currently provide any reversions of General Fund appropriations shall be transferred to the budget reserve account.

The Combined Statement of Revenue and Expenditures - Budget and Actual - General Fund present comparisons of the legally adopted budget with actual data on the cash basis. Within the special revenue fund, only selected accounts within certain funds have budgets approved by the legislature on a biennial basis. Consequently, the combined financial statements only reflect budgets for the General Fund and not for other funds which may have mandated budgets for certain accounts within these funds.

E. Cash and Investments

Cash with Treasurer (Treasurer's Control) includes the amount on deposit with the Treasurer, less investments purchased for a specified account. All cash surpluses are invested by the Treasurer with no entry made to reduce the cash balance in each fund, as the state uses a pooled cash concept in maintaining its bank accounts. Such cash is pooled for operating and investment purposes and each fund has an equity in the pooled amount. Earnings from such investments are credited twice yearly, July and January, utilizing a formula based on the average daily balance to the applicable account and fund from the Pooled Interest Account with the Agency Fund.

Investments are recorded on the Combined Statement of Assets, Liabilities and Fund Equity arising from cash transactions only for those funds (Permanent Land, Mineral Trust) to which a specific investment is designated. Premiums and discounts are amortized, and interest is recorded on a monthly basis. The investments are reported at cost or amortized value of investments. All other state funds, excluding retirement, are pooled and invested by the State Treasurer.

On January 1, 1988, the Wyoming Retirement System entered into a master trust agreement with Chase Manhatten Bank. Retirement funds were transferred to Chase Manhatten, who as master custodian invests and accounts for retirement funds. As of June 30, 1988, Chase Manhatten was unable to furnish amortized cost for investments transferred to them and/or purchased after January 1. Accordingly, the retirement investments are recorded at cost value. We do not feel that there is a material difference between cost and amortized cost.

The State of Wyoming deposits are held by the state or its custodial agent in the state's name and accordingly are categorized for the level of risk assumed by the state as Category I.

The balance in cash and investments as of June 30, 1988, is as follows:

	Retirement	Treasurer's Control
Cash on hand and in banks including Wyoming deposits	$ 646,589	$ 252,289,807
US Treasury & Agency Securities	642,491,305	1,491,625,278
Repurchase Agreements		382,533,000
SBA'S	19,575,756	1,217,439
Corporate Bonds & Securities	454,013,931	109,087,650
Farm, Irrigation & Agricul. Loans		256,939,127
Joint Powers Loans		60,251,651
Mortgage Loan Pass-through Certif.		68,382,050
Wyoming Student Loans		9,702,241
Cities & Towns		16,367,838
Community College Bonds		2,994,000
Small Business Assist. Act Loans		16,503,871
Other	38,982,774	1,510,000
	1,155,710,350	2,670,403,952
Add: Net amortized premiums/discounts not recorded on WUAS		3,946,293
Less: Outstanding Warrants		(40,928,421)
	$1,155,710,350	$2,633,421,824

F. Receivables

Accounts receivable are only recorded in the General Fund for federal grants or other augmenting monies due to reimburse amounts expended for the applicable programs.

Loans receivable are recorded in the special revenue fund for amounts advanced to school districts, counties, municipalities and special districts from severance tax and federal mineral royalty revenue for capital construction, including water development. Such loans are long term in nature, from five to fifty years in term. Consequently, advances are shown as expenditures when made and collections are recorded as revenue when received.

Due From and To Other funds are recorded to the extent that certain transactions between funds had not been paid or received as of June 30, 1988.

G. Inventories

Inventories are not recorded as assets in these financial statements. An expenditure or expense is recorded when inventory items are purchased. Although most component units of state government maintain inventory records, centralized statewide inventory records are not maintained.

H. Fixed Assets

Fixed assets are not presented in the financial statements. An expenditure or expense is recorded when cash is disbursed to purchase a fixed asset. Although the state maintains a fixed asset accounting system for equipment, it is not interfaced with the

centralized state accounting system. Depreciation is not recorded in any fund.

I. Fund Equity

That portion of the fund equity reserved either by appropriation, encumbrance, or action of various boards or commissions for a specific future use has been segregated on the Combined Statement of Assets, Liabilities and Fund Equity Arising from Cash Transactions. In addition, the portion of the fund balance that is not currently expendable, such as the long-term portion of loans receivable is also shown as reserved. The balance of the fund equity is shown as unreserved.

The following schedule details those amounts shown on the Combined Statement of Assets, Liabilities and Changes in Fund Equity Arising From Cash Transactions. Reserves were established for those accounts having June 30, 1988, encumbrances and/or significant carryover budgets recorded in July and August of 1988. In the expendable trust fund, budgets are not required unless funds are received through appropriation; consequently, the majority of funds shows no reserves. Reserves were also established for unspent appropriations from the budget reserve, legislative royalty impact assistance and school district grant and entitlement accounts.

SCHEDULE OF RESERVED FUND EQUITY
JUNE 30, 1988

	Governmental Fund		
		Special Revenue	
	General Fund	Earmarked Fund	Game & Fish Fund
Reserves for Encumbrances and Continuing Appropriations:			
Encumbrances and/or Carryover Budgets			
Wyoming Coal Tax Grants	$	$ 35,017,393	$
Government Royalty Distribution - Cities & Counties		20,721,447	
Government Royalty - Education Loans		4,733,658	
Government Royalty - Education Grants		11,576	
Legislative Royalty Impact Assistance (LSO)		75,000	
Water Development Projects		102,330,049	
Oil Overcharge - Refund			
Local Government Insurance			
Other Encumbrances or Carryover Budgets	72,320,107	12,461,242	1,162,740
	72,320,107	175,350,365	1,162,740
Appropriations:			
Legislative Royalty Impact Account			
SL 1986 Ch 81 Local Government Borrowing		4,800,000	
SL 1988 Ch 35 DEQ Uranium Tailings		1,000,000	
Ch 89 General Fund Auditor		23,000,000	
		28,800,000	
Budget Reserve Account			
SL 1987 Ch 25 Interfund Borrowing		10,000,000	
SSL 1987 Ch 3 Gas Pipeline		10,000	
SL 1988 Ch 82 Farm Loss Reserve		9,026,620	
Ch 89 General Fund Auditor		46,000,000	
		65,036,620	
School District Entitlements / Grants			
SL 1986 Ch 108 Crook County SD#1		1,637,154	
SL 1987 Ch 218 School Foundation Program #14		1,500,000	
SL 1988 Ch 82 Public School Foundation		21,276,103	
		24,413,257	
Coal Impact Assistance Account			
SL 1988 Ch 89 Cities, Towns, and Counties		17,600,000	
Oil and Gas Conservation Commission			
SL 1988 Ch 64 Pipeline Loan		250,000	
Permanent Fund			
SL 1987 Ch 130 Interfund Borrowing - ESC			
SL 1988 Ch 75 Pipeline Project			
Ch 89 Interfund Borrowing - Auditor			
Water Development Projects			
Unbudgeted Appropriations		66,995,093	
Buy-Backs		110,000	
		67,105,093	
Reserve for Workmen's Compensation Deferred Payments			
Reserve for Long-Term Loans		56,940,168	
		56,940,168	
Total Reserves	$ 72,320,107	$ 435,495,503	$ 1,162,740

Types Fund Permanent Land Income Fund	Expendable Trust Fund	Intragovernmental Fund	Enterprise Fund	Permanent Land Fund
$	$	$	$	$
	74,896			
	13,885,694			
	620,500			
117,026		3,290,000	5,600	
117,026	14,581,090	3,290,000	5,600	
				20,000,000
				250,000,000
				35,000,000
				305,000,000
	8,247,153			
	8,247,153			
$ 117,026	$ 22,828,243	$ 3,290,000	$ 5,600	$ 305,000,000

J. Expenditures

Functional Categories

The state's expenditures have been grouped into thirteen functional categories of government for all governmental and expendable trust funds. A chart depicting these categories appears below. Certain agencies, in funds other than the General Fund, administer accounts that appear in more than one category and such expenditures are segregated by account into the applicable category.

Functional Areas of Government

GENERAL GOVERNMENT
Governor
Secretary of State
State Auditor
*State Treasurer
DAFC
Adjutant General
Aeronautics Commission
Bicentennial Commission
Emergency Management
Governor's Residence
Retirement System

EDUCATION (Elem - High)
Dept. of Education
Community College Comm.
University of Wyoming
WICHE
WHEN
U.W. Office of Develop.
*Public Lands

LABOR
Manpower Planning
Labor & Statistics
Workers' Compensation
Occupational Health & Sf.
*Employment Security C.

INSTITUTIONS
Bd. of Charities & Refm.
Womens' Center
Honor Farm
Childrens Home
Girls' School
Boys' School
Pioneer Home
State Hospital
Training School
Veterans' Home
Retirement Center
Penitentiary

REGULATION & LICENSING
*Revenue Department
Radiological Board
Environmental Quality
Industrial Siting
Public Service Comm.
Board of Mines
Pari-Mutuel Commission
State Examiner
Fire Prevention
Insurance Department
Board of Nursing
Oil & Gas Commission
Board of Pharmacy
Barber Examiners Board
Real Estate Commission
Board of Podiatry
Bd. of Chiropractic Ex.
Bd of Cosmetology
Bd. of Dental Examiners
Board of Embalmers
*Employment Security C.
Liquor Commission
Medical Licensing Board
Board of Optometry
Bd. Speech Pathologists
Board of CPA'S
Bd. of Physical Therapy
Bd. of Hearing Aid Spec.
Bd. of Psychologists
Bd. of Nursing Hm. Admin.
Prof. Counselors Lic. Bd.

JUSTICE
Public Defender
Attorney General
*Highway Department
Probation & Parole
DA - Laramie County
DA - Natrona County
County Attorneys

LIBRARIES AND MUSEUMS
Archives & Historical
Arts Council
State Library

HEALTH & SOCIAL SERVICES
Health & Social Services

NATURAL RESOURCES
Agriculture Department
Water Development Comm.
State Engineer
Geological Survey
Livestock Board
DEPAD
*Public Lands
Travel Commission
Recreation Commission
Hot Springs State Park
Game & Fish Commission

TRANSPORTATION
*Highway Department

LOCAL GOVERNMENT
*Revenue Department
*State Treasurer

JUDICIARY
Supreme Court
Law Library
Judicial Districts (17)

LEGISLATURE
Legislative Service Office

* These agencies have Accounts that appear in more than one Functional Area of Government.

Accumulated Unpaid Vacation and Sick Pay

Executive Branch

It is the state's policy to record the cost of sick leave and annual leave when paid. Accordingly, such amounts are not accrued in governmental or proprietary funds. This payment is made when an employee terminates employment with the state and the unused sick leave and annual leave is allowed to be cashed in. The amount paid for sick leave is guided by the fact that only one-half (1/2) of the unused amount is allowed to be cashed in, up to a maximum of 480 hours. The estimated accumulated amount of sick leave and annual leave for the period ending June 30, 1988, totaled $19.6 million. This amount includes the state's share of employer-paid benefits.

University of Wyoming

The University of Wyoming did not provide data on their accumulated leave liability.

Highway Department

According to the Highway Department's June 30, 1988, financial statement, the accrued sick leave and annual leave liability was -- current liability portion — $1.8 million, long-term liability portion -- $7.4 million.

Other

It should be disclosed that included in the above amount for the Executive Branch, is that portion attributable to the Judicial Branch and the Legislative Branch.

Early Retirement Plan

Wyoming Session Laws Chapter 186 and Chapter 71 provided for an early retirement incentive program that was available to several hundred eligible state employees during 1987 and 1988. Those employees with at least fifteen years of service and a minimum age of 55 were able to retire until September 30, 1988, with special benefits determined by employee age. Qualifying employees less than 61 years of age at retirement draw 20 percent of their regular salary in monthly payments to age 62 and a $215 monthly medical insurance contribution to age 65. Those age 61 and older receive a lump sum payment of three months regular salary and the $215 monthly medical insurance contribution to age 65. Payments to early retirees are funded from the fund and account from which the electing employee's salary has been paid prior to the election.

The gross liability of the early retirement plan for those employees electing this plan by June 30, 1988, is as follows:

	Highway Dept.	All Other State Agencies
Medical Payments	$.2 million	$1.3 million
Salary and FICA	.5 million	2.4 million
TOTAL	$.7 million	$2.7 million

K. Self Insurance Programs

The State of Wyoming Department of Administration and Fiscal Control administers two insurance programs, the state self insurance program established by Wyoming Statute 1-41-103, and the local government self insurance program established by Wyoming Statute 1-42-103. The state program is part of the special revenue (earmarked) fund and the local program is accounted for as an expendable trust fund. The state program is funded by general fund appropriations, while the local program collects a premium from each participant. Both programs provide coverage for claims which arise under the Governmental Claims Act and 42 USC 1983 actions. The limits of coverage for tort claims are $250,000 per individual and $500,000 for any occurrence; there is no limit of liability under civil rights or federal actions. There are no reinsurance provisions.

During FY88, claims of $161,458 and $22,604 were paid from the state self insurance and local self insurance, respectively. As of June 30, 1988, the estimated claims outstanding for these programs, as determined by counsel hired through DAFC, are $935,646 and $87,354. An actuary is not used.

Note 2 Long Term Debt

The recap of the State of Wyoming's outstanding bonds is presented on the following page. These bonds, which are special obligation bonds, do not appear on the Combined Statement of Assets, Liabilities and Fund Equity Arising From Cash Transactions.

STATE OF WYOMING
STATEMENT OF OUTSTANDING BONDS
JUNE 30, 1988

SPECIAL OBLIGATION BONDS	DATE OF ISSUE	MATURITY SERIALLY	RATE OF INTEREST	AMOUNT AUTHORIZED
University of Wyoming Special Purpose Revenue Bond, Second Lien, Series 1978	6/1/1978	6/1/1988 Prior Optional After 6/1/83	5.50% to 6.70%	$ 7,365,000
University of Wyoming Facilities Revenue Bonds, Series B 1984	7/15/1984	6/1/1985 6/1/1992	7.00% to 9.20%	11,500,000
University of Wyoming Facilities Refunding Revenue Bonds, Series 1986	7/15/1986	6/1/1992 6/1/2003	6.125% to 7.700%	21,368,327
Capital Appreciation Bonds Discount				
Current Interest Bonds				
University of Wyoming Facilities Revenue Bonds, Series 1987	11/1/1987	6/1/1990 6/1/2002	6.10% to 8.00%	7,600,000
University Subtotal - Nonrefunded Bond Series				47,833,327
University of Wyoming Dormitory and Dining Revenue Bonds, Series 1965	6/1/1965	6/1/1969 6/1/2008[2]	3.70% to 4.50%	9,600,000
University of Wyoming Refunding and Improvement Revenue Bonds Series 1967	6/1/1967	6/1/1967 6/1/2000[2]	3.75% to 5.75%	24,795,000
Facilities Improvement Revenue Bonds, Series 10/1/71	10/1/1971	6/1/1973 6/1/1989[2]	4.25% to 5.00%	2,500,000
University of Wyoming Facilities Refunding Revenue Bonds, Series 1/15/74	1/15/1974	6/1/1974 6/1/2000	5.40%	35,260,000
University of Wyoming Facilities Improvement Revenue Bonds, Series 6/1/75A	6/1/1975	12/1/1976 12/1/1995	6.00% to 8.00%	3,230,000
University of Wyoming Facilities Refunding Revenue Bonds, Series A 1984	5/15/1984	6/1/1992 6/1/1997	9.00% to 10.00%	21,130,000
University Subtotal - Refunded Bond Series				96,515,000
UNIVERSITY TOTALS				$144,348,327

AMOUNT ISSUED	AMOUNT PAID	AMOUNT OUTSTANDING	*AUTHORITY **SECURED BY LIEN ON
$ 7,365,000	$ 7,365,000	$	*Ch. 9, S.L. 1978
11,500,000	3,550,000	7,950,000	*Section 17, Article 7, State Constitution, and Articles 1,2,3 and 4 Ch. 17, Title 21, Wyoming Statutes Annotated 1977 (Republished Edition). *Section 21-17-402 et seq. Wyoming Statutes Annotated 1977 (Republished Edition) (the "Bond Act") and the Constitution and laws of the State of Wyoming (the "State").
22,360,000			
(11,341,673)			
11,018,327	(1,508,236)[1]	12,526,563	
10,350,000		10,350,000	**The above bonds are secured by: Dormitories, apartments & other housing facilities; cafeterias, dining halls & other food service facilities; Student Union, other student activities facilities; Stores; Sales & Service Fund; University Permanent Land Fund; Government Royalty Fund.
7,600,000		7,600,000	*Section 17, Article 7, State Constitution, and Articles 1,2,3 and 4 Ch. 17, Title 21, Wyoming Statutes 1977, and Sections 21-14-402 through 21-14-450 Wyoming Statutes 1977, as amended.
47,833,327	9,406,764	38,426,563	
9,600,000	3,895,000	5,705,000	*Ch. 81, S.L. 1965
24,795,000	11,335,000	13,460,000	*Ch. 206 & 225, S.L. 1967
2,500,000	2,255,000	245,000	*Ch. 37 & 63, S.L. 1971
35,260,000	4,050,000	31,210,000	*Ch. 206, S.L. 1967
3,230,000	1,430,000	1,800,000	*Ch. 182, S.L. 1975
21,130,000		21,130,000	*Sections 21-17-437 Wyoming Statutes Annotated, 1977 **The above Bonds were refunded in January 1974, June 1984, and August 1986, and are now secured by Government Securities held in escrow.
96,515,000	22,965,000	73,550,000	
$144,348,327	$32,371,764	$111,976,563	

[1]Amortization of Discount

[2]Prior Redemption Call December 1, 1988

STATE OF WYOMING
STATEMENT OF OUTSTANDING BONDS
JUNE 30, 1988

SPECIAL OBLIGATION BONDS	DATE OF ISSUE	MATURITY SERIALLY	RATE OF INTEREST	AMOUNT AUTHORIZED
Wyoming State Office Building Bonds	5/1/1972	5/1/1974 5/1/1988	4.500%	$ 5,400,000
Wyoming Capital Facilities Bonds, Series A[1] [2]	8/1/1977	1/1/1978	N.I.C. 4.925%	100,000,000
Mineral Royalties Revenue Refunding Bonds (Community College Projects) Series August 1, 1983[3]	8/1/1983	1/15/1984 1/15/1990	N.I.C. 7.340%	30,000,000
State Totals Nonrefunded Bond Series				135,400,000
Total All Nonrefunded Bond Series				183,233,327
Total All Refunded Bond Series				96,515,000
Total All Bonded Debt				$279,748,327

[1]Chapter 159,S.L.,1979,39-6-306(b) (i) and (ii), (c) and (d) repealed.

[2]Funded with Escrow Account, Chapter 48, S.L. 1978.

[3]The December 1, 1981 Series Bonds were refunded in August, 1983 and are now secured by Government Securities held in escrow.

AMOUNT ISSUED	AMOUNT PAID	AMOUNT OUTSTANDING	*AUTHORITY **SECURED BY LIEN ON
$ 4,750,000	$ 4,750,000	$	*Ch. 249, Sec. 3, S.L. 1971
27,645,000	22,270,000	5,375,000	*Ch. 155, Sec. 1(d), S.L. 1977 **Rental Income and Excise Tax Revenue.
15,000,000	15,000,000		*Wyoming Statute 9-7-903 as amended. **Pledge of 3/7th of 10 percent of the state from the U.S. pursuant to Section of the Mineral Land Leasing Act codified as 30 U.S.C.A. & 191.
47,395,000	42,020,000	5,375,000	
95,228,327	51,426,764	43,801,563	
96,515,000	22,965,000	73,550,000	
$191,743,327	$74,391,764	$117,351,563	

Note 3 Lease Commitments

Operating Leases

The state has entered into various operating leases for land, buildings and equipment. All leases contain termination clauses which provide for cancellation after 90 days written notice to lessors. Each lease is for a fiscal year unless otherwise negotiated during the fiscal year. The lease would then run until fiscal year end.

Also, each lease contains a fiscal funding clause indicating that continuation of the lease is subject to funding by the legislature.

According to representatives of the Department of Administration and Fiscal Control-Leasing, real property rental expenses for the fiscal year ended June 30, 1988, totaled $1,399,635.

Capital Leases

The state has outstanding one capital lease. This lease pertains to the Laramie County D-PASS Office Building, is payable in annual installments of $36,151, and has five payments remaining totaling $180,755.

Lease/Purchase

The Department of Administration and Fiscal Control-Division of Data Services has obtained several pieces of equipment through the lease/purchase arrangement. As of June 30, 1988, outstanding lease/purchase obligations totaled $4,330,764.

Note 4 Pensions

Plans

There are four pension plans being administered by the State Retirement Board, and all are defined benefit-contributory plans. The four plans which comprise the Retirement System include:

-- Wyoming Retirement Plan;

-- Wyoming State Highway Patrol and Game and Fish Warden Retirement Plan;

-- Volunteer Firemen's Pension Plan; and

-- Paid Firemen's Pension Plan.

Information presented on the individual plans has been compiled from the State Retirement Board's annual reports, the respective Wyoming retirement statutes and the actuarial reports of valuation.

Wyoming Retirement Plan

The Wyoming Retirement Plan covers substantially all employees of the state and of the public school system of Wyoming who are not covered under any other state or local retirement plan. The plan also covers employees of those political subdivisions which have elected to participate in the plan.

Employees of colleges and universities may participate in

either the Wyoming Retirement Plan or the Teacher's Insurance Annuity Association/College Retirement Equity Fund. (Dual coverage is not permitted.)

The plan requires 11.25 percent of the participant's salary to be contributed to the plan, paid in a contribution ratio determined by the employer. Eligibility for benefits is the attainment of age 50, with at least 4 years of service, or any age with at least 25 years of service. Benefits are actuarily reduced for retirement prior to age 60.

Employees with more than 4 years of service and who terminate prior to normal retirement may either withdraw their contributions and earned interest, or elect to allow the contributions to remain in the plan and be eligible for retirement benefits at age 50.

It should be noted that employees terminating with less than four years service must withdraw their contributions and earned interest.

Wyoming State Highway Patrol and Game and Fish Warden Retirement Plan

This retirement plan covers sworn officers of the Wyoming State Highway Patrol and law enforcement officers employed by the Game and Fish Department who have not elected coverage under the Wyoming Retirement Plan.

This plan requires participants to contribute 11.02 percent of their salary to the plan and the state is required to contribute 11.33 percent of each participant's salary.

Volunteer Fireman's Pension Plan

This plan covers volunteer firemen who elect to participate in the plan.

Participants in this plan contribute a fixed monthly amount which may or may not be paid by the political subdivision. The state contributes 40 percent of the gross fire insurance premium tax into the fund.

Paid Fireman's Pension Plan

The Paid Firemen's Pension Reform Act of 1981 transferred administration of this program to the State Retirement Board. The Act also provides that specific appropriations be made to accomplish two goals:

-- Amortize a $43,725,300 unfunded liability over a 20-year period; and

-- Provide state participation in the normal costs of Paid Firemen's pension benefits.

The current amortization payment is $2,090,000 per fiscal year. The 1987-88 biennial appropriation funded the sixth and seventh payments.

The state's share of normal pension costs for fiscal year 1987 was $1,555,463 and was $1,633,236 for fiscal year 1988. This contribution represents 22.5 percent of the participant's salary, which is based upon a fireman first class salary.

Judicial Retirement Plan

W.S. 5-1-106 sets forth the retirement provisions for judges of the Supreme Court and District Courts. Eligibility is based upon attained age and years of service as a district judge or supreme court judge.

W.S. 5-1-106(b) provides that retired judges shall receive as a maximum a lifetime annual pension of fifty (50) percent of the salary currently authorized by law for judges of the court from which they retired.

W.S. 5-1-106(g) allows a retired judge to select additional forms of retirement benefits, which shall be the actuarial equivalent of the allowance to which the retired judge would otherwise be entitled to.

The state funds the retirement benefits of the Supreme Court and District Courts from General Fund appropriations on a pay-as-you-go basis.

County Court judges are covered under the Wyoming Retirement Plan.

Actuarial Assumptions and Cost Methods for Funding Benefits for the Wyoming Retirement Plan

Information presented is as of January 1, 1988, (date of most recent actuarial valuation). The actuarial valuation was made in accordance with generally accepted actuarial principles.

The purpose of the actuarial valuation is to determine the contribution sufficient to meet the long-term obligations to the participants covered by the system in accordance with the benefit provisions of the Wyoming Retirement Act.

Investment Yield

The actuarial calculations are based upon the assumption that the effective yield on the assets of the Wyoming Retirement Plan will be 7.50 percent per year.

Salary Increases and Inflation

The long-term salary increase assumption used in the actuarial valuations is 6.00 percent per year. This assumes the underlying salary increase attributable to merit, promotion and longevity is 1 percent (which according to the actuary has proven reasonable for large groups of public employees) and that the portion attributable to future "standard of living" salary increases at 1/2 percent. This, then, allows for an inflation rate of 4.50 percent (6.00 percent less 1.00 percent less 0.50 percent), which allows for a long-term "real" rate of return of 3.00 percent. The actuaries, too, believe this is a realistic measure of the expected long-term return of a diversified investment portfolio.

Actuarial Cost Method for Funding Benefits

The entry age normal cost method is utilized for funding benefits. This method yields a cost which will remain relatively level as a percentage of the participating payroll.

Under the entry age normal method, the total contribution requirement has three components: an annual normal cost, an allowance for expenses, and a payment with respect to the unfunded actuarial accrued liability (UAAL).

Unfunded Accrued Liability - Wyoming Retirement Plan

The normal cost payments are not sufficient to finance the benefits program because credit is given for periods of prior service during which the normal cost contributions were not paid. Additional actuarial liability was also created by changes in the benefits, actuarial assumptions, funding methods, and by experience, which differs from that projected by the actuarial assumptions.

The cost of the unfunded liability is born by the employer and comprises 1.38 percent of the employer's contribution rate. This cost is being amortized over 40 years. As of January 1, 1988, the unfunded liability totaled $211,233,000, and 36 years remained to be amortized.

Funding Status - Wyoming Retirement System

In November 1986, the Governmental Accounting Standards Board (GASB) published Statement No. 5 requiring certain disclosures on pension plans, for years beginning in 1987. Its requirements include computation of the pension benefit obligation, or PBO.

Prior to 1987, present value of benefits was calculated under the guidance of the Financial Accounting Standards Board (FASB) Statement No. 35. The present value of benefits is shown under both methods in the following table:

Participant Category	Present Value of Benefits for: FASB No. 35	GASB No. 5
Retirees and beneficiaries	$338,284,000	$ 338,284,000
Inactive vested participants	58,108,000	58,108,000
Actively-employed participants	550,312,000	655,481,000
TOTAL	$946,704,000	$1,051,873,000

The ratios of assets to these present values are measures of funding status. As of January 1, 1988, the actuarial asset value of $1,014,282,000 represented 107.14 percent of the FASB amount and 96.43 percent of the GASB amount. The funding ratio on a FASB basis was 105.93 percent, as of January 1, 1987. These ratios would be higher if the market value of assets ($1,023,128,000) was used instead of the actuarial value.

Valuation of Assets - Wyoming Retirement System

As of December 31, 1987, the net assets totaled $1,023,128,000 at market value, compared to $984,759,785 a year earlier. However, for actuarial valuation purposes, assets are taken at a different value.

Effective January 1, 1986, the State Retirement Board approved a valuation basis that adjusts to market value gradually:

> "Asset values are, each year, written up or down toward their market value by adding in 20 percent of the difference between the year-end market value and the actuarial value as of the end of the previous year. That starting figure is adjusted for the new money that becomes available for investment during the year (contributions plus investment income less disbursements). The resulting actuarial value, in any event, is not to be less than 80 percent, nor more than 120 percent of current market value."

As a result of applying the above valuation process to the asset holdings, the actuarial asset value is $1,014,282,000, compared to the same valuation basis of $898,161,000 a year ago, or a 13 percent increase.

This actuarial valuation method was chosen so as to "smooth" out market fluctuations. This procedure treats realized and unrealized capital gains or losses equally. In other words, the sale of a security-either at a gain or loss-has no effect on the value of assets for actuarial purposes. If the market value has gone up, the increase is gradually reflected in the value of the fund's assets; it does not have to be sold for the appreciation to be "realized."

Actuarial Assumptions and Cost Method to Fund Benefits of the Wyoming-Paid Firemen's Retirement Fund

There are two plans within this system. "Plan A" applies to members hired prior to July 1, 1981, and receive benefits defined by W.S. 15-5-201 through 15-5-210. "Plan B" applies to members hired on or after July 1, 1981. Earlier hires may elect the "Plan B" coverage. Benefits are as set forth in W.S. 15-5-401 through 15-5-422.

The actuarial valuation is determined every other year. The latest date of valuation is January 1, 1988. The purpose of the actuarial valuation is to determine the contribution sufficient to meet the long-term obligations to the participants covered by the fund in accordance with the benefit provisions of the Wyoming Paid Firemen's Retirement Fund.

Investment Yield

The actuarial calculations are based on the assumption that the effective yield on the assets of the fund will be 7.50 percent per year.

Salary Increases and Inflation

Because the retirement benefits provided by the fund are based on the maximum salary of a fireman first class (Plan A), or the highest three-year average salary (Plan B), increases in salary

have a major effect on contribution requirements.

The long-term individual salary increase assumption used in the valuation is 6.00 percent. This allows provisions for 1 percent to merit, promotion and longevity, and .50 percent to "standard of living" adjustments and a 4.50 percent inflation factor.

The 4.50 percent inflation allows for a "real" growth rate of 3.00 percent, which the actuaries believe is a realistic measure of the expected long-term return of a diversified investment portfolio.

Please note that Plan A benefits are based on the maximum salary of a fireman first class. This base salary will be unaffected by individual merit, promotion, and longevity, thus, a long-term increase of 5.00 percent rather than 6.00 percent has been used.

Funding Method

For purposes of determining pension costs, the actuarial cost method, known as the entry age normal cost method has been used. This method is used in situations where a cost is desired, which will remain relatively level as a percentage of the participating payroll.

Under this method, the total contribution requirement has three components: an annual normal cost, an operating expense component, and a payment with respect to the unfunded actuarial accrued liability.

Actuarial Valuation of Plan A and B, Separately

The scheduled funding for Plan A comes from four sources as follows:

-- the employer and the state are scheduled to contribute a total of 43.5 percent of the maximum salary of a fireman first class (MSFFC) for each active participating fireman. Of this total, the state is scheduled to contribute 22.5 percent of each fireman's salary with the employer contributing the balance;

-- member contributions equal 8 percent of actual salary, up to the MSFFC;

-- the state is scheduled to contribute $2,090,000 per year over a 20-year period. As of the valuation date, December 31, 1987, 13 payments remained to be paid; and

-- Plan A receives an allocation of 50 percent of fire insurance premium taxes, which was projected at $410,000 for 1988.

Unfunded Liability

The plan has, as of December 31, 1987, (date of latest valuation) an unfunded liability of $25,561,500. Contributions now exceed the actuarial requirements for normal costs, expenses, and amortization of the unfunded actuarial accrued liability. The improvement in the plan (elimination of

deficiency) is attributable to investment gains, lower salary increases than assumed, and lower increases to retirees than anticipated.

Plan B

As of the valuation date December 31, 1987, the plan assets exceeded the actuarial accrued liability so no unfunded actuarial accrued liability exists.

Valuation of Plan A & B Combined

The total unfunded accrued liability of the two plans combined is $24,513,000, as of the latest valuation date (December 31, 1987).

Funding Status

The chart below shows the present value of accrued benefits as of December 31, 1987. These amounts have been calculated in accordance with provisions of Financial Accounting Standards Board Statement No. 35, and Governmental Accounting Standards Board Statement No. 5.

	Present Value of Benefits for Plan A & B:	
Participant Category	FASB No. 35	GASB No. 5
Retirees and beneficiaries	$31,651,000	$31,651,000
Actively-employed participants	27,717,600	32,112,500
TOTAL	$59,368,600	$63,763,500

The actuarial asset value as of January 1, 1988, ($44,282,300) represented approximately 74.59 percent of the present value of accrued benefits under FASB. This compares to 51.2 percent as of January 1, 1986.

Actuarial Assumptions and Cost Method to Fund Benefits of the Wyoming State Highway Patrol and Game and Fish Warden Retirement Plan

Information presented is as of January 1, 1987, (date of most recent actuarial valuation). This valuation was made in accordance with generally accepted actuarial principles.

The purpose of the valuation according to the actuary's report was to determine the contribution sufficient to meet the long-term obligations to the participants covered by the system in accordance with the benefit provisions of the Wyoming State Highway Patrol and Game and Fish Warden Retirement Act (W.S. 31-3-101 to 31-3-121).

Cost Method

The actuarial cost procedure, known as the entry age normal cost method, has been used for funding all benefits. Under this method, the contribution requirement has three components: normal annual cost, allowance for expenses, and a payment with respect to the unfunded actuarial accrued liability (UAAL).

The normal cost is that percentage of pay required over each employee's period of covered employment to fund the total expected benefits.

The normal cost is not sufficient to finance the benefit program because credit has been given for periods of prior service during which the normal cost contributions were not paid. Additional actuarial liability has resulted from changes in benefits, actuarial assumptions, funding methods and experience which differed from projections.

The unfunded actuarial accrued liability as of January 1, 1987, totaled $9,186,100. This liability is currently being amortized over a period of 31 years, as of the valuation date.

Contribution Rate

The total employee and employer cost is 15.72 percent as a cost of salaries. The employee share is 11.02 percent. The employer share is 4.70 percent. Currently, one-third of the employee contribution rate of 11.02 percent is paid (subsidized) by the employer.

Funding Status

According to the actuary's report, there are various ways to measure the progress of funding a retirement system. One measure is the level of the actuarial accrued liability in relation to assets; another measure is the present value of projected benefits.

The Governmental Accounting Standards Board (GASB) requires that disclosure of the pension benefit obligation (PBO) be made per GASB Statement No. 5. The PBO includes projections of salary increases, but prorates all potential future occurrences for service as of the determination date. The PBO is shown below:

Participant Category	PBO
Retirees and beneficiaries	$ 9,650,300
Inactive vested participants	4,400
Active participants	13,531,500
TOTAL	$23,186,200

The ratio of assets to these present values are measures of funding status. As of January 1, 1987, the actuarial asset value of $14,969,200 represented 64.56 percent of the total present value of projected benefits. This corresponding percentage for January 1, 1985, was 54.03 percent. The ratio would be higher if the market value of assets ($16,007,400) were used instead of the actuarial value. This measure of funding status is useful only when it is followed over time to see periodic changes.

Assets

According to the actuary's report, the net assets of this system had a market value of $16,007,377 as of December 31, 1986, compared

to $10,932,843 two years earlier. This represents an increase of 46 percent. However, assets for actuarial purposes are valued somewhat differently.

Effective January 1, 1986, the Retirement Board approved the following valuation basis:

> "Appreciation and depreciation, whether realized or unrealized, is spread over five years beginning with the year of occurrence. This procedure results in recognition of all changes in market value after five years."

As of January 1, 1987, the valuation has recognized 40 percent of the appreciation, which occurred in 1985 and 20 percent of the appreciation occurring in 1986. There remains $1,038,168 of appreciation not yet recognized, which will be rolled into the assets and investment income over the next few years.

The amount of write-up or write-down, which reflects changing market values, is considered part of the investment income for the year. This procedure treats realized and unrealized capital gains or losses equally.

Assets at cost totaled $15,163,676 as of December 31, 1986.

Investment Yield

Actuarial calculations are based on an effective yield of 7.50 percent. With an allowance for inflation of 4.50 percent, the real rate of return is projected to be 3.00 percent, which according to the actuary's report, is a realistic measure of the expected long-term return of a diversified investment portfolio.

Salary adjustments and cost-of-living adjustments over time are projected at 1 percent and 1/2 percent respectively. The actuary's report also believes these estimates to be reasonable for large groups of public employees.

Actuarial Assumptions and Cost Methods for Funding Benefits for the Wyoming Volunteer Firemen's Pension Plan

Information presented is as of January 1, 1987. The actuarial valuation was made in accordance with generally accepted actuarial principles.

Actuarial assumptions include:

-- Entry age normal cost method to calculate actuarial values; and

-- Investment yield of 7.50 percent allowing for 4.50 percent inflation and a long-term "real" investment return of 3 percent.

Contributions are from members who may either contribute $5 or $10 per month, and from the state which contributes 40 percent of fire insurance premium taxes on Wyoming business.

Unfunded Actuarial Accrued Liability

This plan currently has assets which exceed the actuarial accrued liability. There is no unfunded actuarial accrued liability. This excess $564,700 is being amortized over a period of 14 years as of January 1, 1987.

Funding Status

There are various ways to measure the progress of funding a retirement system. One measure is the level of the actuarial accrued liability in relation to assets. Another measure is the present value of accrued benefits. This calculation is presented here. It was computed in accordance with Government Accounting Standards Board (GASB) Statement No. 5.

The primary emphasis of GASB No. 5 is the computation of the pension benefit obligation, or PBO. The PBO for this plan is the same as the present value of accrued benefits given in prior valuation. The PBO is as follows:

Participant Category	Number of Lives	Pension Benefit Obligation
Active members	1,271	$3,788,700
Retired participants	53	915,600
Beneficiaries	31	463,100
TOTAL	1,355	$5,167,400

The ratio of assets to PBO is one measure of funding status. As of January 1, 1987, the actuarial asset value of $6,966,100 represented 135 percent of the GASB amount. This ratio would be higher if the market value of assets ($7,412,600) were used instead of the actuarial value.

This measure of funding status is useful only when it is followed over time to see periodic changes.

Valuation of Assets

As of December 31, 1986, net assets totaled $7,412,600, at market value, compared to $4,993,632 two years earlier - a 48 percent increase.

However, assets are taken at a somewhat different value for the actuarial valuation. This is because of the Retirement Board's action relative to asset valuation that adjusts to market gradually. The policy states:

> Appreciation and depreciation, whether realized or unrealized, is spread over five years beginning with the year of occurrence. This procedure results in recognition of all changes in market value after five years.

As a result of this policy, there remains $446,516 of

appreciation for 1986 not yet recognized which will be rolled into the assets and investment income over the next few years. The actuarial asset valuation then produces an asset value totaling $6,966,107 as of January 1, 1987.

Deferred Compensation Plan

The state offers its employees a deferred compensation plan, created in accordance with Section 457 of the Internal Revenue Code (26USC 457).

The plan, available to all employees, provides that an employee may defer up to the maximum of $7,500.00, or twenty-five (25) percent of gross compensation. All costs of administering and funding these programs are the responsibility of plan participants.

All amounts of employee compensation deferred under this plan, and all income attributable to such amounts are, until made available to the employee or other beneficiary, solely the property of the state, subject only to claims of the state's general creditors. The state believes it is unlikely, however, that it will use these assets to satisfy such claims in the future. Accordingly, they have not been presented in the accompanying financial statements.

The plan had assets attributable to state participant deferrals and earnings on those deferrals totaling $45.6 million, as of June 30, 1988.

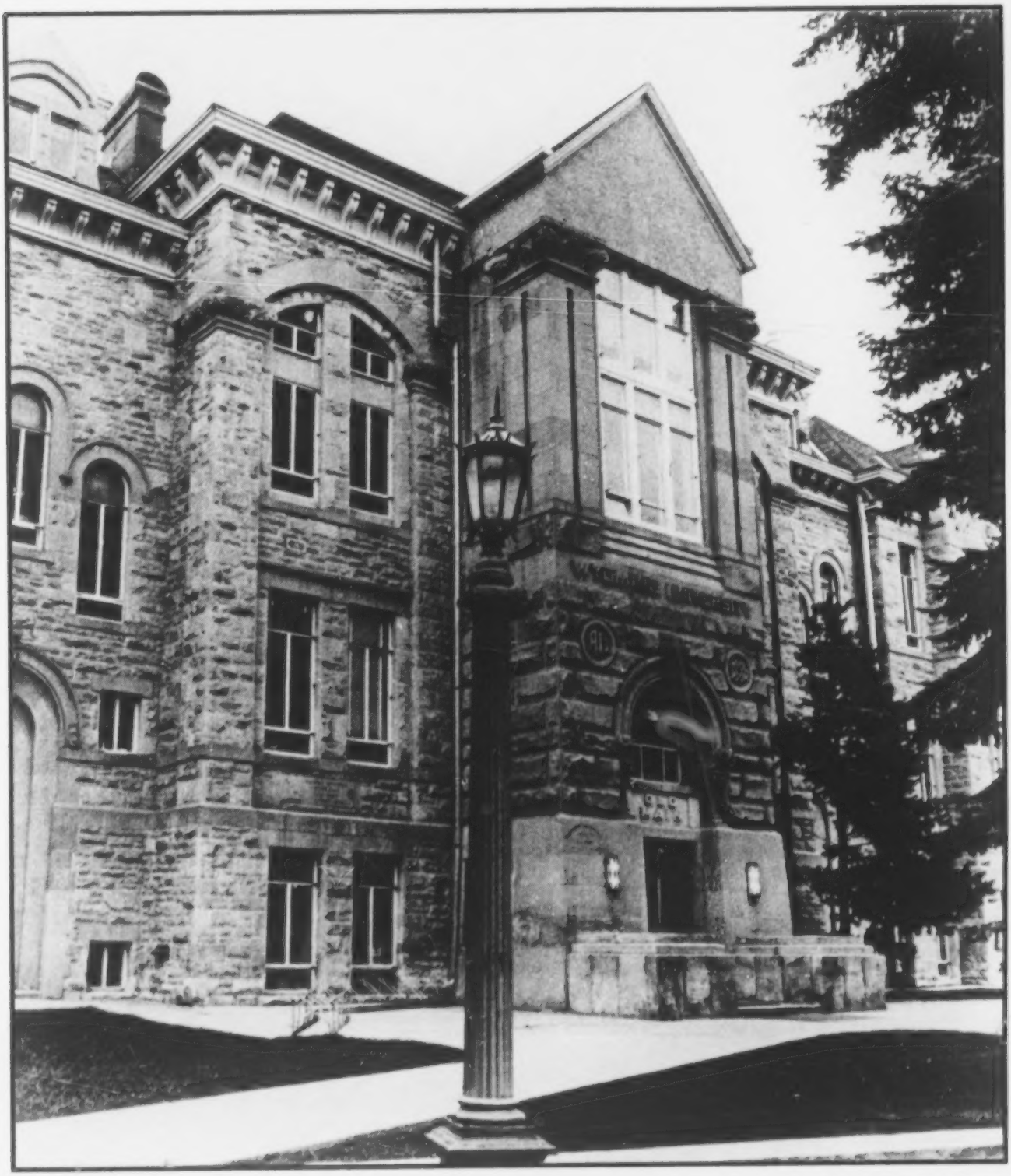
Note 5 Contingent Liabilities

The state, its officers and employees are defendants in various significant lawsuits. Legal counsel for the state, as well as its various authorities and agencies, have reviewed the amount of probable loss, if any, to the state in these matters.

Accordingly, no provision has been made in the accompanying financial statements for losses which may arise from the settlement or adjudication of the aforementioned matters, either individually or in the aggregate.

Further, the state is involved in the settlement of insurance premium taxes and severance taxes paid in protest. An unfavorable settlement of these cases could result in the state having to refund those monies paid in protest. This totals, as of June 30, 1988, $4.7 million in premium taxes, and $16.4 million in old mineral severance tax protest payments.

Other - the state has custodial responsibility of the U.S. Department of Agriculture food stamp coupons, for which the state is liable in the event of loss. The inventory on hand as of June 27, 1988, approximates $4.9 million.



"Old Main"

COMBINING FINANCIAL STATEMENTS/SCHEDULES

GOVERNMENTAL AND EXPENDABLE TRUST FUNDS

Funds included:

General Fund - To account for all governmental financial resources except those required to be accounted for in another fund.

Special Revenue Fund - To account for the proceeds of specific revenue sources restricted to expenditures for specific purposes. Includes the Earmarked, Highway, Game and Fish, University, and the Permanent Land Income Fund.

Debt Service Fund - To account for resources accumulated for payment of principal and interest on long-term obligations.

Expendable Trust Fund - To account for assets held by the state in a trustee capacity, where the assets and earnings may be expended. Includes the operations of Workmen's Compensation, Employee Health and Life Insurance, various Environmental Quality federal programs, Revenue and Taxation tax distribution accounts and various and sundry accounts established for segregating state funds.

Information contained:

Combining Financial Statements
- Statement of Revenue Collected and Expenditures Paid
  - All Special Revenue Funds
  - Earmarked Fund only
  - Expendable Trust Fund

Supplementary Schedules
- Statement of Expenditures and Encumbrances Compared with Authorizations
  - General Fund
  - Earmarked Fund
  - Permanent Land Income Fund
- Statement of Receipts and Disbursements (by account)
- General Fund Appropriation Control
- Wyoming Water Development - Balance Sheet
- Wyoming Water Development - Statement of Appropriations and Expenditures

STATE OF WYOMING
COMBINING STATEMENT OF REVENUE COLLECTED AND EXPENDITURES PAID
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 1988

	Earmarked Fund	Highway Fund	Game & Fish Fund
Revenue Collected:			
Property Taxes	$ 76,833,357	$	$
Gas Taxes	130,126	18,203,057	
Special Fuel License Taxes		8,695,474	
Sales, Use & Excise Tax	1,536,983	179,226	
Severance Taxes - Coal	30,950,328	18,877,154	
- Trona	2,157,045	981,007	
- Uranium	107,868	64,521	
- Stripper Oil	354,918	1,123,683	
- Oil	3,102,565	10,008,159	
- Gas	1,478,425	4,675,071	
Other Taxes	616,916	15,725,240	
Hunting & Fishing Licenses			13,243,414
Wild Life Conservation Stamp			1,018,674
Other Licenses, Permits & Regulatory	890,324	17,319,664	103,185
Fines, Forfeitures and Penalties	2,704	206,608	5,736
Income From Land		2,053	(21,886)
Federal Mineral Royalty	89,149,628	48,593,906	
Pooled Fund Interest	32,446,304	5,237,074	2,996,193
Other Investment Income	291,040		1,717
Student Fees			
Athletic Income			
Other Charges for Sales & Services	1,379,748	4,004,961	871,741
Local Governments / School Recapture	11,810,848	1,233,399	
Private Sources			554,535
Loan Repayments	1,646,774		
Inter-Agency	413,013		74,676
Refunds and Stale Dates - Prior Year	(171)	4,229	16,146
Federal Receipts	11,471,505	73,383,408	5,501,246
Non-Revenue Receipts	505,928	1,029,987	69,309
Total Revenue Collected	267,276,256	229,547,881	24,434,686
Expenditures Paid:			
General Government	1,290,720		
Higher Education	2,952,393		
Elementary & Secondary Education	223,805,357		
Regulation & Licensing	4,292,546		
Labor	15,056,083		
Natural Resources - Water Development	76,915,209		74,676
- Game & Fish			20,560,977
- Economic Development	6,725,462		
- Other	384,109		
Justice			
Libraries & Museums	7,792		
Health & Social Services	193,044		
Highway Department		224,268,823	
Local Government	24,231,699		
Total Expenditures Paid	355,854,414	224,268,823	20,635,653
Excess (Deficit) of Revenue Collected Over Expend. Paid Before Operating Transfers	(88,578,158)	5,279,058	3,799,033
Operating Transfers In (Out):			
To General Fund	(76,748,256)	(8,352,095)	(62,791)
From General Fund	33,543,086	8,588,026	28,425
To Earmarked Fund			(50,000)
From Earmarked Fund		7,218	
To Federal Fund	(1,569,959)		
To Expendable Trust Fund	(10,323,380)	(200,000)	
From Expendable Trust Fund	440,888		
To Debt Service			
From Debt Service	59,222		
To Highway Fund	(10,047,243)		
To Agency Fund			
From Game & Fish Fund	50,000		
	(64,595,642)	43,149	(84,366)
Excess (Deficit) of Revenues Collected Over Expenditures Paid	$ (153,173,800)	$ 5,322,207	$ 3,714,667

Permanent Land Income Fund					Total	
University Fund	Higher Education	Elem. & Sec. Education	Institutions	Intra-Fund Eliminations	June 30, 1988	June 30, 1987
$	$	$	$	$	$ 76,833,357	$ 98,675,453
					18,333,183	17,873,131
					8,695,474	7,859,700
					1,716,209	1,824,460
				(8,941,811)	40,885,671	66,032,747
				(981,006)	2,157,046	1,398,724
				(64,522)	107,867	104,950
					1,478,601	879,793
					13,110,724	11,486,873
					6,153,496	7,096,072
					16,342,156	12,077,197
					13,243,414	14,248,195
					1,018,674	1,104,445
					18,313,173	15,478,424
					215,048	187,952
	156,409	8,247,693	235,619		8,619,888	6,036,776
10,666,955					148,410,489	122,714,078
584,245	1,026,961	16,770,107	1,993,181	(52,686)	61,001,459	68,271,207
	28,352	24,228,656	3,787		24,553,552	23,010,038
9,469,729					9,469,729	9,237,001
1,550,895					1,550,895	1,905,418
289,165					6,345,615	6,376,518
					13,044,247	24,224,908
					554,535	93,346
					1,646,774	
					487,689	7,118
					20,204	(45,632)
					90,356,159	109,718,992
					1,605,224	1,502,577
22,560,989	1,211,722	49,246,456	2,232,587	(10,040,025)	586,470,552	629,380,461
					1,290,720	631,536
4,166,867					7,119,260	5,073,574
		53,989,473			277,794,830	256,076,396
					4,292,546	4,093,321
					15,056,083	15,744,054
					76,989,885	35,800,631
					20,560,977	20,950,379
					6,725,462	
					384,109	536,896
						67,682
					7,792	5,302
					193,044	320,552
					224,268,823	263,736,837
					24,231,699	40,991,386
4,166,867		53,989,473			658,915,230	644,028,546
18,394,122	1,211,722	(4,743,017)	2,232,587	(10,040,025)	(72,444,678)	(14,648,085)
(18,031,361)	(1,482,467)		(1,628,035)		(106,305,005)	(37,983,248)
					42,159,537	20,991,000
				50,000		
				(7,218)		
					(1,569,959)	(2,456,567)
					(10,523,380)	(211,968)
					440,888	
						(8,605,932)
					59,222	
				10,047,243		
						(1,501)
				(50,000)		
(18,031,361)	(1,482,467)		(1,628,035)	10,040,025	(75,738,697)	(28,268,216)
$ 362,761	$ (270,745)	$ (4,743,017)	$ 604,552	$	$ (148,183,375)	$ (42,916,301)

STATE OF WYOMING
COMBINING STATEMENT OF REVENUE COLLECTED AND EXPENDITURES PAID
SPECIAL REVENUE FUND TYPE - EARMARKED FUND
FOR THE YEAR ENDED JUNE 30, 1988

	Higher Education	Elementary & Secondary Education	Boards	Regulatory	Local Government
Revenue Collected:					
Property Taxes - General	$	$ 71,461,510	$	$	$
Other Property Taxes		4,651,877		719,970	
Sales, Use and Excise Taxes				1,536,983	
Gas Tax					
Severance Taxes - Coal	1,490,302	4,470,905			(93,862)
- Trona	163,500	490,504			
- Uranium	10,754	32,261			
- Stripper					
- Oil					
- Gas					
Oil and Gas Conservation Tax				486,488	
Para-Mutuel Assessment			130,428		
Licenses, Permits & Regulatory			858,818	31,506	
Fines, Forfeitures & Penalties			2,704		
Interest - Municipalities & Corporate		16,499			76,459
Pooled Interest	979,152	4,772,027	126,495	379,054	6,431,790
Federal Mineral Royalties	1,472,496	73,591,260			12,969,022
Charges for Sales & Service			287,167	770,497	
Local Governments / School Recapture		11,251,967			
Loan Repayments		1,243,818			262,544
Intergovernmental					
Refunds and Stale Dates - Prior Year			86	(356)	
Federal Receipts				160,312	
Non-Revenue Receipts			29,006	60,658	
Total Revenue Collected	4,116,204	171,982,628	1,434,704	4,145,112	19,645,953
Expenditures Paid:					
Personal Services			548,059	1,916,809	
Supportive Services			300,589	506,868	
Restrictive Costs & Services			59,503	367,607	
Grants & Aid Payments	2,952,179	223,755,230		85,731	24,231,699
Capital Expenditures					
Non-Operating Expenditures		50,127		18,892	
Contractual Services	214		193,817	294,671	
Total Expenditures Paid	2,952,393	223,805,357	1,101,968	3,190,578	24,231,699
Excess (Deficit) of Revenue Collected Over Expend. Paid Before Operating Transfers	1,163,811	(51,822,729)	332,736	954,534	(4,585,746)
Operating Transfers In (Out):					
From General Fund		9,101,702	275	275	
To General Fund			(33,275)	(1,268,018)	(800,565)
From Expendable Trust					
To Expendable Trust					
From Debt Service	55,551				
To Debt Service					
To Highway Fund				(7,218)	
From Highway Fund					
From Game & Fish					
To Game & Fish					
To Federal Fund					
From Earmarked Fund	16	1,250,000			
To Earmarked Fund	(22,546,555)				
Total Transfers In (Out)	(22,490,988)	10,351,702	(33,000)	(1,274,961)	(800,565)
Excess (Deficit) of Revenue Collected Over Expenditures Paid	$ (21,327,177)	$ (41,471,027)	$ 299,736	$ (320,427)	$ (5,386,311)

[1]This is an $11 million Joint Powers Grant for Rock Springs - Green River per 1986 SL Chapter 123.

Water Development	Employment Security Commission	Reserves or Flow-Through	Other Earmarked	Intra-Fund Eliminations	Total June 30, 1988	Total June 30, 1987
$	$	$	$	$	$ 163,528,068	$ 92,066,558
					11,980,742	6,608,895
					3,361,443	1,824,460
			130,126		130,126	
14,929,613		16,114,577		(5,961,207)	85,945,071	54,994,743
		2,157,045		(654,004)	3,555,769	1,398,724
		107,868		(43,015)	212,818	104,950
260,921		73,997			530,883	175,965
2,502,039		600,526			5,399,933	2,297,368
1,168,767		309,658			2,897,641	1,419,216
					876,311	389,823
					263,128	132,700
					1,726,165	835,841
					3,816	1,112
166,572			31,510		520,420	229,380
16,838,250		2,254,353	700,387	(35,124)	69,322,312	36,875,928
		1,116,850			166,409,596	77,259,968
			322,084		2,519,432	1,139,684
			558,881		32,322,777	20,511,929
140,412					2,438,161	791,387
			413,013		413,013	
	99				187,321	187,492
	11,311,193				23,601,622	12,130,117
	3,238		413,026		408,907	(17,021)
36,026,574	11,314,530	22,734,874	2,569,027	(6,693,350)	267,276,256	311,359,219
131,871	8,688,384		276,252		11,561,375	11,895,884
113,166	1,824,284		1,400,857		4,145,764	2,816,746
9,248	1,416,260		350		1,852,968	2,659,092
42,729,054	3,062,476	11,000,000[1]	71,942		307,888,311	273,950,677
14,010,615			51,771		14,062,386	9,898,790
6,015,492			6,608,000		12,692,511	6,719,510
2,905,763	64,679		191,955		3,651,099	4,584,752
65,915,209	15,056,083	11,000,000	8,601,127		355,854,414	312,525,451
(29,888,635)	(3,741,553)	11,734,874	(6,032,100)	(6,693,350)	(88,578,158)	(1,166,232)
	3,706,468	20,651,744	82,622		33,543,086	12,064,384
(503,496)	(72,428)	(73,694,783)	(375,691)		(76,748,256)	(7,667,706)
		200,000	240,688		440,688	
		(10,323,380)			(10,323,380)	(211,968)
		3,671			59,222	
						(8,605,932)
		(10,040,025)	—		(10,047,243)	(10,887,983)
						42,983
			50,000		50,000	50,000
						(56,423)
		(1,569,959)			(1,569,959)	(2,456,567)
		22,546,555	10,130,000	6,693,350	40,619,921	(1,634,677)
		(18,073,366)			(40,619,921)	1,634,677
(503,496)	3,634,040	(70,299,543)	10,127,819	6,693,350	(64,595,642)	(17,729,212)
$ (30,392,131)	$ (107,513)	$ (58,564,669)	$ 4,095,719	$	$ (153,173,800)	$ (18,895,444)

STATE OF WYOMING
COMBINING STATEMENT OF REVENUE COLLECTED AND EXPENDITURES PAID
EXPENDABLE TRUST FUND
FOR THE YEAR ENDED JUNE 30, 1988

	Elementary & Secondary Education	Employees Health & Life Insurance	Environmental Quality	Local Government
Revenue Collected:				
Car Company Tax	$	$	$	$ 606,567
Gas & Aviation Taxes				5,904,235
Sales & Use Tax				88,240,865
Special Fuel Taxes				2,318,666
Cigarette Tax				2,493,814
Lodging Tax				1,239,212
Assessments				
Severance Tax - Coal				
- Trona				
- Uranium				
- Stripper Oil				1,685,524
- Oil				15,012,239
- Gas				7,012,607
Licenses, Permits & Regulatory				931,830
Fines, Forfeitures & Penalties			60,941	
Income From Land				1,613,477
Federal Mineral Royalty				11,852,172
Pooled Fund Interest	475,920	394,380	179,712	20,125
Other Uses of Property & Money				
Charges for Sales & Service		458,793		
Industrial Accident Premiums				
Mitigation Settlement				
Local Governments or Private Sources			15,000	
Stale Dates & Prior Year Refunds				709
Intergovernmental				
Federal Aid & Grants			31,446,562	
Health & Life Insurance		22,892,105		
Nonrevenue Receipts		104	500	(1,208)
Total Revenue Collected	475,920	23,745,382	31,702,715	138,930,834
Expenditures Paid:				
Personal Services			393,191	
Supportive Services			273,342	
Restrictive Costs and Services			47,089	
Grants & Aid Payments	2,588,983		2,167,583	
Capital Expenditures			21,546,329	
Nonoperating Expenditures		23,602,910		137,461,204
Contractual Services			7,906,086	
Farm Loan Delinquencies				
Total Expenditures Paid	2,588,983	23,602,910	32,333,620	137,461,204
Excess (Deficit) of Revenue Collected Over Expend. Paid Before Operating Transfers	(2,113,063)	142,472	(630,905)	1,469,630
Operating Transfers In (Out):				
To General Fund		(110,392)	(6,841)	
From General Fund			275	
To Earmarked Fund				
From Earmarked Fund				
To Agency Fund				
From Highway Fund				
To Enterprise Fund				
To Permanent Land Fund				
To Nonexpendable Trust Fund			(93,162)	
Total Operating Transfers		(110,392)	(99,728)	
Excess of Revenue Collected Over Expenditures Paid	$ (2,113,063)	$ 32,080	$ (730,633)	$ 1,469,630

Workmen's Compensation	Gifts and Donations	Seminars Workshops and Resale Items	Other Expendable Trust Accounts	Total June 30, 1988	June 30, 1987
$	$	$	$	$ 606,567	$ 1,000,676
			950,401	6,854,636	6,806,493
				88,240,865	87,955,843
			579,665	2,898,331	2,619,900
				2,493,814	2,658,015
				1,239,212	227,886
			957,264	957,264	727,746
4,976,537				4,976,537	5,453,912
545,003				545,003	466,241
35,845				35,845	34,983
842,762				2,528,286	1,583,614
7,554,358				22,566,597	20,676,387
3,506,302				10,518,909	12,772,925
440		3,988	17,511	953,769	10,241
4,935			834,166	900,042	4,206,097
			846,675	2,460,152	1,758,207
				11,852,172	9,105,003
1,088,635	11,711	15,207	1,358,619	3,544,309	4,098,825
342,210		23,361	435,302	800,873	1,290,374
575	53,928	583,142	477,914	1,574,352	1,909,183
28,782,861				28,782,861	27,040,570
					1,400,000
	478,889	13,862	3,110,545	3,618,296	2,445,083
		18	5,871	6,598	183,351
			8,696	8,696	1,816,932
	5,384		4,277	31,456,223	35,659,271
				22,892,105	23,043,781
(5,038)	3,805	2,495	1,347,431	1,348,089	770,811
47,675,425	553,717	642,073	10,934,337	254,660,403	257,722,350
	13,796	10	32,207	439,204	1,150,899
42,932,149	86,290	103,363	1,123,018	44,518,162	42,337,827
	919		63,217	111,225	322,762
	1,116		225,137	4,982,819	9,126,255
			380,434	21,926,763	5,493,108
	12,668	47,585	2,203,085	163,327,452	162,866,530
	14,462	10,216	569,741	8,500,505	31,043,638
			10,323,380	10,323,380	
42,932,149	129,251	161,174	14,920,219	254,129,510	252,341,019
4,743,276	424,466	480,899	(3,985,882)	530,893	5,381,331
(3,090,837)	(208,366)	(501,183)	(2,261,995)	(6,179,614)	(3,801,098)
	16,601	53,411	279,536	349,823	131,157
			(440,889)	(440,889)	(469,038)
			10,323,380	10,323,380	681,005
			(70,461)	(70,461)	
			200,000	200,000	
	(100)			(100)	
			(39,439)	(39,439)	(64,240)
				(93,162)	
(3,090,837)	(191,865)	(447,772)	7,990,132	4,049,538	(3,522,214)
$ 1,652,439	$ 232,601	$ 33,127	$ 4,004,250	$ 4,580,431	$ 1,659,117

STATE OF WYOMING
GENERAL FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
FOR FISCAL YEAR ENDED JUNE 30, 1988

Agency	Appropriation Prior Year	Augmenting Revenue Prior Year	Expenditures Prior Year	Encumbrances Prior Year	Credit to Fund Balance	Appropriation 1988	Augmenting Revenue 1988	Expenditures 1988	Encumbrances 1988	Unencumbered Balance 1988
001 Governor	$ 1,414,636	$ 449,162	$ 1,409,336	$ 215,000	$ 239,462	$ 3,307,803	$ 231,544	$ 1,757,220	$ 1,630,089	$ 152,038
002 Secretary of State						879,043	275	773,166	94,272	11,880
003 State Auditor	209,677		205,163	4,514		4,319,900		3,750,688[1]	254,292	315,000
004 State Treasurer	17,704		12,425		5,279	7,822,971	418,410	7,402,986	34,175	804,220
005 Department of Education		8,202,782	8,202,782			51,409,419	14,517,424	27,024,971[2]	38,524,923	376,949
006 Dept. of Admin. & Fiscal Control	1,269,401	49,376	949,026	319,621	50,130	11,841,845	1,602,322	11,415,584	911,789	1,116,794
007 Adjutant General	260,971	1,237,088	1,320,540	177,074	445	1,788,368	1,954,656	3,507,081	95,317	140,626
008 Statewide Public Defenders						1,350,277	329,775	1,609,998	9,817	60,237
009 Aeronautics Commission	1,604,035		1,082,689	535,656	(14,310)	1,907,270	5,178,156	6,474,656	564,233	46,537
010 Department of Agriculture	822,922	6,000	337,845	483,635	7,442	4,591,134	215,170	4,452,691	221,800	131,813
011 Dept. of Revenue & Taxation	1,106,312	547,446	1,520,183	132,496	1,079	14,281,304	21,396	10,603,396	3,089,719	609,585
013 Archives, Museums & Historical	66,882	258,205	349,857		(24,770)	2,085,659	427,173	2,387,846	40,928	84,058
014 Council on the Arts	4,267	16,252	20,518		1	203,457	378,627	579,337	2,746	1
015 Attorney General	158,278	63,399	194,472	25,155	2,050	6,038,220	517,578	6,004,501	392,394	158,903
029 Dept. of Environmental Quality	247,256	115,970	231,453	128,461	3,312	3,589,650	3,052,067	5,621,480	190,867	829,370
021 Bicentennial Commission						23,514	4,762	28,276		
022 Industrial Siting Administration						344,645		265,378	12,497	66,770
023 Public Service Commission						468,200	(5)	306,139	-- 4,425	157,631
029 Water Development Commission						229,717	500,771	667,979		62,509
031 Board of Mines						319,384		242,273		77,111
032 Wyo. Emergency Management Agency	17,568	70,575	82,975		5,168	171,445	871,069	1,011,790		30,724
037 State Engineer	3,556		3,341		215	3,410,740	963	2,657,651	234,955	519,097
039 State Examiner						1,610,679	550	1,396,734	38,795	175,700
041 Fire Prevention & Electrical Sf	6,154		5,896		258	1,253,669		1,011,988	28,493	213,188
042 Geological Survey	63	53,118	53,181			700,152	5,276	693,445	11,667	316
045 Employee Group Insurance							110,396	110,396		
044 Insurance Department		(1,984)			(1,984)	905,409	413	870,902	25,860	9,060
045 Highway Department						1,697,607	7,158,766	8,849,547[3]	285,906	300,840
046 Division of Manpower Planning	9,336	2,805,246	2,762,109	5,886	46,587	73,500	3,108,790	3,222,887[4]	5,990	(46,587)
047 Department of Labor & Statistics	4,008	38,955	42,964		(1)	631,554	127,951	703,099	34,942	21,464
051 Livestock Board	30,740		30,740			1,322,729	1,266,518	2,419,309		169,938
053 Economic Planning & Development	117,536	1,141,473	1,258,553		456	1,753,505	1,174,584	2,720,726	5,201,677	(4,994,514)
054 Board of Nursing						83,867		60,324	1,172	22,371

STATE OF WYOMING
GENERAL FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
FOR FISCAL YEAR ENDED JUNE 30, 1988

Agency	Appropriation Prior Year	Augmenting Revenue Prior Year	Expenditures Prior Year	Encumbrances Prior Year	Credit to Fund Balance	Appropriation 1988	Augmenting Revenue 1988	Expenditures 1988	Encumbrances 1988	Unencumbered Balance 1988
057 Community College Commission	85,000		85,000			34,503,661	114,989	34,581,150	6,191	31,309
059 Board of Pharmacy						72,125	10,757	82,876		6
060 Public Lands	633,258	24,491	374,894	219,514	63,341	3,513,408	158,920	2,930,852	508,418	233,078
063 Governor's Residence						188,969		109,939	13,867	65,163
065 State Library	250,171	189,950	438,853		1,268	1,063,970	292,852	1,268,886	4,254	83,682
066 Travel Commission	840,570		760,290	79,839	441	3,265,003	7,900	2,594,285	662,416	16,202
067 University of Wyoming	6,200,932	1,573,558	6,263,751	1,339,124	171,615	76,947,195	23,781,105	96,795,620	3,032,418	902,262
069 West Intr Coun for Higher Ed	500,961		180		500,781	1,910,775		1,719,638		191,137
070 Workers' Compensation Division	4,907		4,907			2,658,253	500,743	3,022,855	52,146	83,995
071 Dept. of Health & Social Serv.	250,954	4,982,828	5,235,671	1,584	(3,473)	74,187,157	65,048,415	136,241,625	2,294,258	699,689
072 Retirement System						7,229,172	50,826	6,770,712	194,313	314,973
074 Recreation Commission	643,163	84,893	612,344	115,403	309	3,827,208	896,445	4,311,631	215,058	196,964
076 Occupational Health & Safety						351,679	435,147	756,234	17,161	13,431
078 Professional Counselors Lic. Bd.							7,896	7,896		
080 Board of Charities & Reform						2,124,153	98,142	1,538,694	558,932	124,669
081 Dept. of Probation & Parole						2,215,322		2,043,512	62,929	108,881
088 Women's Center	133,989	18,050	26,889	30,000	95,150	1,579,437	2,743	1,354,056	39,792	188,332
089 Honor Farm	31,355		28,316	2,819	220	1,139,992	402,261	1,480,156	6,407	55,690
090 Children's Home	102,721	16,747	42,296	77,172		1,584,649	21,967	1,472,578	49,977	84,061
091 Girls' School	83,500	18,776	86,936	15,340		1,721,738	46,454	1,659,581	51,104	57,507
092 Hot Springs State Park	693	5,515	6,208							
093 Boys'School	26,077	920,787	1,027,095	22,817	(103,048)	2,163,251	175,244	2,112,318	39,503	186,674
094 Pioneer Home	70,746		11,270	59,476		1,436,975	32,995	1,331,002	24,501	114,467
095 State Hospital	4,853	91,305	96,158			12,601,000	36,622	11,729,892	171,027	756,703
096 Training School	376,146	49,482	123,674	3,864	298,090	15,216,235	56,594	13,842,314	784,119	646,396
097 Veterans' Home of Wyoming						1,273,294	1,340	1,017,553	31,351	225,730
098 Wyoming Retirement Center	4,215	23,555	29,795		(2,025)	2,118,801	7,193	2,006,986	66,625	52,383
099 State Penitentiary	704,767	77,384	153,125	600,000	29,026	9,849,603	48,171	9,183,829	382,989	330,956
101 Supreme Court	4,295	301,856	303,031		3,120	5,673,351	35,503	4,858,529	309,737	540,588
103 Judicial Supervisory Commission						22,324		1,849		20,475
120 Judicial District 1A						174,501		148,833		25,668
121 Judicial District 1B						215,004		169,385	5,731	39,888
122 Judicial District 2A	17,963		4,954	13,009		173,693		144,009	12,001	17,683

STATE OF WYOMING
GENERAL FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
FOR FISCAL YEAR ENDED JUNE 30, 1988

Agency	Appropriation Prior Year	Augmenting Revenue Prior Year	Expenditures Prior Year	Encumbrances Prior Year	Credit to Fund Balance	Appropriation 1988	Augmenting Revenue 1988	Expenditures 1988	Encumbrances 1988	Unencumbered Balance 1988
123 Judicial District 2B						236,366		172,972	900	62,494
124 Judicial District 3B						182,213		151,903		30,310
125 Judicial District 3A						183,338		145,678		37,660
126 Judicial District 4						245,878		213,958		31,920
127 Judicial District 5A						355,287		268,002	1,400	85,885
128 Judicial District 5B						196,924		160,958		35,966
129 Judicial District 6A						221,012		179,125	11,450	30,437
130 Judicial District 7A						148,290		134,903		13,387
131 Judicial District 7B						215,073		199,119		15,954
132 Judicial District 9A						206,066		195,490		10,576
133 Judicial District 8A						186,348		155,475		30,873
134 Judicial District 9B						213,356		181,721		31,635
135 Judicial District 6B	5,500		3,227	2,273		191,820		178,066	2,350	11,404
136 Judicial District 8B						174,351		149,042		25,309
151 District Attny - Laramie County						492,617	963	389,902		103,678
157 District Attny - Natrona County						426,334		407,152	3,650	15,532
160 County & Prosecuting Attorneys						461,467	8,533	470,000		
201 Legislative Service Office	3,490,655		2,254,147	1,236,508						
367 University of Wyo - WHECN	124,888		120,952	2,734	1,202	641,480		555,741	85,612	127
467 Univ. of Wyo - Office of Devlp.	3,706,374	22,251	497,155	3,231,463	7	1,954,530	249,145	609,752	1,593,264	659
Total	$ 25,669,955	$ 23,454,491	$ 38,667,166	$ 9,080,437	$ 1,576,843	$408,351,364	$136,285,042	$472,810,658	$ 63,239,671	$ 8,586,077

The following expenditures have been eliminated from expenditures on the Combined Statement of Revenue, Expenditures Paid - All Governmental Fund Types:
[1]$2.1 million transfer to Budget Reserve Account in Earmarked Fund.
[2]$9.2 million transferred by DAFC to the School Foundation Account in Earmarked Fund.
[3]$8.5 million paid from the Highway Fund for Highway Patrol.
[4]$3.7 million transferred by Manpower Planning to state agencies.

STATE OF WYOMING
EARMARKED REVENUE FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
FOR FISCAL YEAR ENDED JUNE 30, 1988

Agency Account No.	Account Name	Reserve for Encumbrances Prior Years	Expenditures Prior Years	Encumbrances Prior Years	Credit (Charge) to Fund Balance	FY 1988 Appropriations (Revised)	FY 1988 Expenditures	FY 1988 Encumbrances	FY 1988 Unencumbered Balance
003-030	Budget Reserve	$	$	$	$	$137,019,011	$ 5,000,000[1]	$	$132,019,011
005-008	School Dist. Cap.Const.					5,068,000	5,067,773		227
005-009	School Foundation Program					265,150,000	228,100,608[2]		37,049,392
006-016	State Self Insurance					6,468,318	1,238,949		5,229,369
006-071	Mineral Severance Tax					22,000,000	16,733,375[3]		5,266,625
006-096	Herschler Building	51,843	51,771		72				
010-018	Wheat Commission					437,650	252,744	720	184,186
010-022	Leaf Cutter Bees	1,252	60		1,192	124,078	72,782		51,296
013-013	Lod Microfilm Project	9,703	7,790	1,913		26,652	24,687		1,965
015-001	Little Bighorn Water Suit	220,749	20,220	200,529				150,000	(150,000)
015-002	Big Horn Water Suit	363,099	78,001	285,098					
015-003	Nebraska Lawsuit	2,772,839	591,321	2,181,518					
015-008	Governmental Claims Act	129,813			129,813				
016-001	Barber Examiner's Board					15,763	9,813		5,950
017-001	Radiological Tech. Administration					11,500	2,181		9,319
018-001	Real Estate Board Admin.					223,324	187,859	2,256	33,209
018-002	Real Estate Board Recovery					15,000			15,000
018-003	Real Estate Board Education					28,240	16,219	5,944	6,077
022-001	High Level Waste					5,000	2,202	7,798	(5,000)
022-002	Industrial Siting Admin.	62,289	44,801		17,488	137,260	68,562	73,730	(5,032)
023-001	Public Service Comm. Admin.					368,482	308,798	3,219	56,465
023-002	Public Service Comm. Utilities					2,064,155	1,321,186	107,791	635,178
023-004	Highway Crossing Protection	50,597	16,121	13,795	20,681	240,000	37,310	62,876	139,814
028-001	Podiatry Board Administration					4,525	955		3,570
029-000	Water Development Projects	144,078,119	51,158,687	72,656,772	20,262,660			12,029,000	(12,029,000)
030-001	Board of Chiropractic Examiners					15,267	7,186		8,081
033-001	Board of Cosmetology					69,266	53,674		15,592
034-001	Board of Dental Examiners					80,276	76,591		3,685
035-001	Board of Embalmers					11,081	8,396		2,685
036-001	Employment Security Commission					16,864,116	15,128,510	1,735,606	
037-002	Gen Stream Adjud Suit - Div III	277,807	64,404	213,403			15,305		(15,305)
037-008	Examining Engineers					122,303	100,299		22,004
038-001	Pari-Mutuel Board					229,401	209,459	12,652	6,290

039-007	Collection Agency Board					5,046	1,237		4,809
044-003	Insurance Agents Licensing Board					10,737	6,781		5,951
051-006	Veterinary Medicine					21,854	9,593		12,261
052-001	Medical Licensing Board					91,919	85,471		6,448
053-004	Investment Progras Admin. Acct.					130,000	117,463	150,000	(137,463)
053-005	Revolving Investment Fund					10,000,000	6,688,000	3,312,000	
053-016	Buffalo Bill Dam	35,780,000	11,106,000	24,674,000					
053-061	Fontenelle Dam Rehab. Acct					5,000,000	2,881,271	2,118,729	
054-001	Board of Nursing					188,807	126,353	4,152	58,297
055-001	Oil & Gas Cons. Administration	61,121	61,121			2,035,596	1,266,413	238,278	530,905
056-001	Board of Optometry Administration					14,572	11,705		2,867
057-003	Community College Commission					3,009,646	2,721,160	187,537	100,949
057-005	Community College - Mineral Severance	231,019	231,019						
058-002	Bd.of Speech Pathologists & Audiologists					7,282	3,470		3,812
059-002	Board of Pharmacy					55,107	53,048		2,059
060-006	Wyoming Coal Tax Revenue	43,260,185	11,708,875	22,897,401	8,653,909	45,000,000	1,108,684[4]	12,119,992	31,771,324
060-009	Govt.Roy.Dist.Cities Counties & Towns	17,083,756	8,173,098	7,927,958	982,700	17,000,000	3,702,184	12,793,509	504,307
060-010	Govt. Roy. Education Loans	11,586,505	6,852,846	4,733,659		6,000,000			6,000,000
060-011	Govt. Roy. Education Grants	563,184	306,083		57,101	3,000,000	574,045	11,576	2,414,379
060-033	Wyo Cons. Col. Cur. Money Const. Acct.	63,030			63,030	5,000	214		4,786
061-001	Wyoming Board of CPA'S					119,847	71,345		48,502
062-001	Board of Physical Therapy					5,099	4,279		820
064-001	Board of Hearing Aid Specialists					7,567	5,195		2,372
068-001	Board of Psychologists					16,105	12,528		3,577
071-001	Cons. Employment Handicapped	12,988	12,988						
071-045	Nursing Services	5,178	708		4,470	1,767,455	179,348		1,588,107
074-041	Snowmobile Gas Tax	28,120	25,199	2,921		115,160	106,106	9,054	
079-001	Board of Nursing Home Admin.					4,617	1,240		3,377
102-001	Board of Law Examiners					15,688	12,403		3,285
	Total	$256,493,176	$ 90,511,113	$135,788,947	$ 50,193,116	$550,425,762	$293,714,959[5]	$ 45,216,419	$211,494,384

The following expenditures have been eliminated on the Combining Statement of Revenue Collected and Expenditures Paid - Earmarked Fund:

[1]$5 million transfer to DEPAD Revolving Loan Account.

[2]$17.1 million for current year operating loan repayment.

[3]$6.7 million transfer to Other Earmarked Accounts; $10 million to Highway Department is shown as a transfer.

[4]$1.5 million transfer to Revenue And Taxation for Property Tax Appraisal.

[5]($11) million Joint Powers Grant to Rock Springs - Green River was shown as a reduction in revenue rather than an expenditure.

STATE OF WYOMING
PERMANENT LAND INCOME FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS*
FOR FISCAL YEAR ENDED JUNE 30, 1988

Agency Account No	Account	Reserve for Encumbrances Prior Years	Expenditures Prior Years	Encumbrances Prior Years	Credit (Charge) to Fund Balance	FY 1988 Planned Expenditures	FY 1988 Expenditures	FY 1988 Encumbrances	FY 1988 Unencumbered Balance
005-015	Common School	$ 2,713,603	$ 2,713,603	$	$	$ 51,286,397	$ 51,275,869	$	$ 10,528
060-089	Honor Farm - Floor Covering	208			208				
	Honor Farm - Water Heater	1,272			1,272				
	Honor Farm - Butcher Shop					3,850	3,819	31	
060-090	Youth Treatment - Classroom Ren.	2,967			2,967				
060-091	Girls' School - Paving	422			422				
060-092	Hot Springs State Park - Terrace	5,515	5,515						
060-093	Boys' School - Roof	10,000	9,580		420				
	Boys' School - Dorm # 1	1,188,968	994,700	194,268					
	Boys' School - Leach Field	2,402	2,402			2,000	1,948		52
	Boys' School - Water Study					42,402	2,098	40,304	
060-095	State Hospital - Cafeteria Roof	3,142	3,142						
	State Hospital - Asbestos	2,092			2,092				
	State Hospital - Roof Bldg. # 8	2,115	262		1,853				
060-096	Training School - Treatment Pond	6,471			6,471				
	Training School - Entry Mod.	319,903	2,656	317,247					
	Training School - Boiler Repair	79,518	33,039		46,479				
	Training School - Pool Boiler					20,000	9,480		10,520
	Training School - Elec. Planning					20,000	9,050	10,950	
060-097	Veterans' Home - Asbestos Removal	1,971			1,971				
060-098	Wyo Retirement Center - Snow Platform	1,638			1,638				
	Wyo Retirement Center - Ventilation	28,849	23,095	5,754					
060-099	Penitentiary - New Construction	704,697	75,741		628,956	600,000		600,000	
	Penitentiary - Stabilize Bldg.	4,917			4,917				
	Penitentiary - Engineering Fees	6,400	6,318	82					
	Penitentiary - Tunnel					43,850	41,660	2,190	
	Total	$ 5,087,070	$ 3,870,053	$ 517,351	$ 699,666	$ 52,018,479	$ 51,343,704	$ 653,675	$ 21,100

*All Omnibus (Institution) Funds are transferred to and expended through the General Fund, rather than the Permanent Land Income Fund. These expenditures appear on the General Fund statements, rather than in the Special Revenue Fund Statements.

STATE OF WYOMING
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1988

Agency Account No.	Account Name	Account Cash & Investments At Cost or Amortized 7/1/87	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/88
Governmental Fund Types								
	General Fund	$ 46,175,293	$211,088,159	$326,450,004	$	$ 461,784,897	$ 49,692,929	$ 72,235,630
	Special Revenue Funds							
	Earmarked Fund							
057-003	Comm College Contingency Reserve	1,140,382		1,768,316		2,721,160		187,538
057-005	Comm Coll Mineral Severance-Old	216,058		14,961		231,019		
060-012	Mineral Royalty Hy Comm College	18,479,970		2,411,617	20,891,587			
060-031	Bond Proceeds Comm College	130,500			130,500			
060-033	Current Money Const Comm College	1,547,806		107,377	1,654,968	214		1
	Total Higher Education	21,514,716		4,302,271	22,677,055	2,952,393		187,539
005-008	School Dist Capital Const			5,067,773		5,067,773		
005-009	School Foundation Program	13,955,382	104,461,354	109,683,872		228,100,608		
060-010	Mineral Royalty - Entitle - S.D.	50,119,248	1,260,317	2,873,708	20,000,000	6,852,846		27,400,427
060-011	Mineral Royalty - Grants - S.D.	2,312,620		154,512		880,129		1,587,003
060-020	Fed Mineral Royalty Reserve	12,524,691		728,793	4,800,000			8,453,484
	Total Elementary And Secondary Education	78,911,941	105,721,671	118,508,658	24,800,000	240,901,356		37,440,914
012-001	Architect Bd Administration	145,188	22,053	10,133		21,100	3,587	152,687
016-001	Barber Examiners Administration	36,080	12,876	2,584		8,709	1,104	41,727
017-001	Radiologic Tech Administration	6,583	4,835	395		402	1,779	9,632
018-001	Real Estate Board Administration	295,957	124,237	21,666		143,422	44,438	254,000
018-002	Real Estate Board Recovery	46,100	3,900	1,447				51,447
018-003	Real Estate Board Education	56,715	7,680	5,812		12,683	3,536	53,988
028-001	Podiatry Board Administration	9,920	2,100	686		642	313	11,751
030-001	Chiropractic Bd Administration	29,467	8,839	1,975		6,533	653	33,095

033-001 Cosmetology Bd Administration	66,030	64,448	4,487		49,752	3,922	81,291
034-001 Dental Board Administration	86,641	35,680	5,876		73,436	3,156	51,605
035 001 Embalmers' Board Administration	24,705	6,445	1,781		6,101	2,295	24,535
037-008 Examining Engineers Board	38,443	93,591	3,142		87,402	12,897	34,877
038-001 Parimutual Administration	18,970	306,377	2,541		187,042	22,417	118,429
038-002 Parimutual Breeders Fund			104				104
039-007 Collection Agency Board	10,830	4,900	772		385	853	15,264
044-003 Insurance Agent Licensing	14,476	18,984	1,826	14,622	4,702	2,079	13,885
051-006 Veterinary Medicine	52,682	9,220	3,585		7,893	1,700	55,894
052-001 Medical Licensing Bd Admin	179,409	92,698	11,329		74,759	10,712	197,965
054-001 Nursing Board Administration	183,715	236,551	13,099		101,695	24,658	307,012
056-001 Optometry Board Administration	63,008	10,830	4,140		10,604	1,101	66,273
058-002 Audio Speech Bd Administration	14,872	2,965	1,027		2,659	811	15,594
059-002 Pharmacy Licensing Bd Admin	186,424	67,501	12,292	10,757	48,786	4,263	202,411
061-001 Wy Board Of CPA's Administration	125,328	92,671	9,353		61,633	9,712	156,007
062-001 Physical Therapy Bd Admin	8,116	7,236	541		3,173	1,106	11,614
064-001 Hearing Aid Bd Administration	11,427	7,550	1,022		4,087	1,108	14,804
068-001 Psychologist Bd Administration	22,288	5,755	1,417		10,646	1,882	16,932
078-001 Administration		44,170		7,896			36,274
079-001 Board Of Nursing Home Admin	7,821	3,187	822		223	1,017	10,590
102-001 Law Examiners Bd Administration	46,490	10,500	3,349		11,217	1,186	47,956
Total Boards	1,787,685	1,307,779	127,203	33,275	939,686	162,285	2,087,421
010-018 Wy Wheat Commission	44,504	62,766	3,284		65,546	7,236	37,772
015-004 Med Review Panel Surcharges		144,114	225				144,339
022-001 High Level Waste					2,202		(2,202)
022-002 Industrial Siting Administration	62,366	125,040	4,763		105,887	7,476	78,806
023-001 Public Service Commission Admin	272,957	213,575	16,363		271,044	37,754	194,097
023-002 Utilities	1,559,041	1,210,275	161,926		1,063,375	257,811	1,610,056
023-004 Highway Crossing Protection	240,000		16,335		37,310	16,121	202,904
051-007 Livestock Inspection	1,963,767	1,275,928	140,740	1,266,518			2,115,917
055-001 Oil & Gas Commission Administration	1,575,315	569,986	200,067		1,126,014	201,520	1,017,854
Total Regulatory	5,717,950	3,601,684	543,703	1,266,518	2,671,378	527,918	5,397,523
060-006 Wy Coal Tax Grants	60,142,195	87,306	4,496,990	339,423	12,356,417	461,142	51,569,509
060-009 Gov Royalty Distribution	27,335,881	157,835	14,903,822		11,875,282		30,522,256
Total Local Government	87,478,076	245,141	19,400,812	339,423	24,231,699	461,142	82,091,765
015-001 Little Bighorn Water Suit	220,749				20,158	62	200,529
015-002 Big Horn Water Suit	363,099				73,910	4,092	285,097
015-003 Nebraska Lawsuit	272,839		500,000		558,364	32,957	181,518

STATE OF WYOMING
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1988

Agency Account No.	Account Name	Account Cash & Investments At Cost or Amortized 7/1/87	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/88
Earmarked Fund (Cont.)								
029-001	Water Development Admin			167,949		166,333		1,616
029-002	Water Development Account I	216,001,343	15,077,517	14,821,070	60,735,558			185,164,372
029-003	Water Development Account II	26,498,276	4,110,807	2,099,939	5,418,340			27,290,682
029-004	Water Development G W Grants	66,412						66,412
029-005	Buffalo	8,178				8,178		
029-006	Rawlins	98,154		3,674,878		3,773,032		
029-011	City Of Sheridan	28,384				28,384		
029-014	Iron Creek	124,636		114,901		114,901		124,636
029-015	Deer Creek	221,469				83,383	57,463	80,623
029-017	Gooseberry	81,339				204		81,135
029-018	Wind River/Blue Hole	15,287						15,287
029-020	Crystal/Granite Level III	15,065		28,320,285		28,320,285		15,065
029-021	Casper			162,725		162,725		
029-023	Hawk Springs	20,553		410,020		410,020		20,553
029-024	Riverton			482,631		482,631		
029-025	Corn Creek	20,755						20,755
029-026	Little Snake	342,007		500,000		665,949	1,290	174,768
029-029	Big Sandy	18,588						18,588
029-031	Water Commission Appropriation	8,165		118,970		50,833		76,302
029-032	Rock Springs/Green River	4,542						4,542
029-033	Tongue River	99,799		200,000		216,611	6,171	77,017
029-036	Cody Canel	34,549						34,549
029-037	Shoshone	145,372		1,135,000		1,054,527	5,954	219,891
029-038	Shell Valley	36,596				3,368	920	32,308
029-039	Kemmerer	103						103
029-040	Earmarked Funds	35,934				3,335		32,599
029-042	Little Big Horn	38,770						38,770
029-045	Environmental & Arch Assessment	104,342		200,000	88,892	3,064	56,852	155,534
029-046	Lovell			175,100		175,100		

029-047 Lake Hattie	26,716		165,000		26,716	165,000	
029-049 Upper Bear River - Sulphur Creek			13,283,742		13,283,742		
029-050 Middle Fork Powder River	138,195				11,886	30	126,279
029-051 Upper Bear - West Fork	72,317				1,786	1,657	68,874
029-052 Buffalo - Minicipal	26,318				9,450		16,868
029-053 Glenrock/Municipal	14,632		80,391		80,391		14,632
029-054 Goshen Irrigation District	87,584		132,089		132,089		87,584
029-057 Lower Clear Creek	36,670						36,670
029-058 Big Horn Basin	12,502		395,215		267,641	407	139,669
029-061 Edgerton/Midwest	21,433		299,841		226,613	256	94,405
029-063 Shell Valley Domestic			524,291		524,291	(3,000)	3,000
029-064 Wright Muncipal			168,618		168,618		
029-065 Alliance Lateral Ditch			126,000		126,000		
029-067 Fremont Lake			14,152		14,152		
029-068 Kirby Ditch	-		9,661		9,661		
029-069 Buffalo Raw Water Supply	85,164		202,077		255,164		32,077
029-072 Yoder			4,625		4,625		
037-002 Gen Stream Adjud Suit - Div III	578		101,106		59,832	19,878	21,974
053-016 Buffalo Bill Dam			11,106,000		11,106,000		
053-061 Fontenelle Dam Rehab. Account			2,881,271		2,881,271		
Total Water Development	245,447,414	19,188,324	82,577,547	66,242,790	65,565,223	349,989	215,055,283
036-001 Esc Administration	154,817	11,271,877	3,749,120		13,075,038	2,053,472	47,304
Total Employment Security Commission	154,817	11,271,877	3,749,120		13,075,038	2,053,472	47,304
003-030 Budget Reserve	137,019,011	2,718,107	3,751,843	83,187,087		5,000,000	55,301,874
004-003 Leg Govt Royalty Impact Assist	25,706,222	3,671	24,563,755	19,781,051			30,492,597
006-071 Mineral Severance Tax		16,645,564	87,811			16,733,375	
201-003 LSO Federal Mineral Royalty	75,000						75,000
Total Reserves Available For Appropriation	162,800,233	19,367,342	28,403,409	102,968,138		21,733,375	85,869,471
005-005 Education Audit Exceptions	6,536						6,536
006-016 State Self Insurance	6,468,318	804,324	715,905		1,288,552	(49,603)	6,749,598
006-096 Herschler Building Construction	51,843			72	51,771		
010-015 Rodent & Pred Animal Cntrl Cnty	80,650	181,341	54,546		251,878	866	63,793
010-022 Leaf Cutter Bee	8,121	3,358	556		60		11,975
013-008 Review & Compliance	4,898	43,361	2,595	23,457			27,597
013-013 Lgd Microfilm Project	5,403		4,300		7,626	164	1,913
015-008 Governmental Claims Act	130,093						130,093
015-009 Crime Victim's Compensation Surcharge	453	190,579	324	453			190,903
037-004 Little Bighorn Adjudication	10,265		711				10,976

STATE OF WYOMING
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1988

Agency Account No.	Account Name	Account Cash & Investments At Cost or Amortized 7/1/87	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/88
Earmarked Fund (Cont.)								
053-004	Investment Program Admin. Account		85,920	130,000		103,241	14,222	98,457
053-005	Revolving Investment Fund		84,200	10,276,784		6,608,000		3,752,964
071-001	DHSS Audit Fy 86 And 87	12,994				12,988		6
071-045	Home Health Nursing	475,920	338,508	22,305	351,609	171,833	8,223	305,068
071-050	Project Help	100			100			
074-041	Snowmobile Gas Tax	16,863	130,114	2,805		126,113	5,192	18,477
	Total Other Earmarked Accounts	7,272,457	1,861,705	11,210,831	375,691	8,622,062	(20,936)	11,368,176
Total Earmarked Fund		611,085,289	162,565,523	268,823,554	218,702,890	358,958,835	25,267,245	439,545,396
Highway Fund								
045-004	Highway Department-U M T A	163,062	854,847	38,678		977,025		79,562
045-005	Coal Severance Tax	36,109,167	9,935,345	2,000,144	48,044,656			
045-609	Sc - Co Farm To Market Road Acct	11,326,623	3,084,614	5,469,455		6,766,982	1,309,898	11,803,812
045-718	State Highway Fund	16,602,770	134,384,013	124,040,905	6,981,373	194,969,685	11,590,594	61,486,036
045-723	PSF - Highway	7,240,163	6,540,988	506,144	350,961	9,412,225	1,129,527	3,394,582
Total Highway Fund		71,441,785	154,799,807	132,055,326	55,376,990	212,125,917	14,030,019	76,763,992
Game and Fish Fund								
040-001	Administrative Division	195,606		531,901		534,526	78,147	114,834
040-002	Fiscal Division	202,549		1,222,366		1,062,487	204,230	158,198
040-003	Communications Division	156,237		1,441,227		1,467,933	89,023	40,508
040-004	Habitat & Tech Svs Division	223,813		2,792,471	12,500	2,711,818	124,695	167,271
040-005	Fish Division	431,664		4,230,208		4,135,845	82,078	443,949
040-006	Game Division	653,954		6,834,041		6,555,599	266,894	665,502
040-009	Agency Common	71,428		1,193,270		914,922	37,352	312,424
040-021	100% Reimbursable Contracts	123,366		702,641		601,164	7,031	217,812
040-051	Enhancement Administration	552,140		564,489	200,000	54,971	231,278	610,380
040-053	Enhancement Communications	4,437		135,983		46,714	1,332	92,374

040-054 Enhancements Hats	186,230		101,238		166,006	6,379	115,083
040-055 Enhancement Fish	120,755		117,420		214,963	106	23,106
040-056 Enhancement Game	123,397		372,423		430,871	26,492	38,457
040-090 Game And Fish Revenue	25,726,979	12,516,409	10,635,589	26,366,977			22,512,000
040-091 Gifts & Donations	39,381	21,983	3,058				64,422
040-092 Mitigation	182,748	532,520	632,520	582,520	10,873		754,395
040-093 Res For Capitol Replacements	176,031		741,830		7,263		910,598
040-094 Conservation Stamp	2,311,646	1,018,674					3,330,320
040-095 Land Aquisitions	275,275		1,400,000		195,015	1,719	1,478,541
040-098 Landowner Payments	669,117		869,608		705,846		832,879
040-099 Wildlife Trust	2,353,808	5,568	3,232,799				5,592,175
Total Game and Fish Fund	34,760,561	14,095,154	37,755,082	27,161,997	19,816,816	1,156,756	38,475,228
University Fund							
067-012 University Student Fees	1,895,063	11,309,789	296,700	11,033,911	296,700		2,170,941
067-050 Federal Mineral Royalty	2,545,081		10,954,499	6,997,450	3,870,166		2,631,964
Total University Fund	4,440,144	11,309,789	11,251,199	18,031,361	4,166,866		4,802,905
Permanent Land Income Fund							
004-005 Income - Miner's Hospital	3,437,690	21,106	1,022,434	403,750			4,077,480
005-015 Common School Land Income	2,484,407	8,228,528	48,808,997		53,989,472		5,532,460
067-001 University Perm Land Income	35,292	106,889	280,066	398,773			23,474
067-002 University Ag. Perm Land Income	223,113	47,720	1,011,622	1,083,694			198,761
080-001 Omnibus Land Income	5,732,733	208,947	980,100			1,224,285	5,697,495
Total Permanent Land Income Fund	11,913,235	8,613,190	52,103,219	1,886,217	53,989,472	1,224,285	15,529,670
Total Special Revenue Funds	733,641,014	351,383,463	501,988,380	321,159,455	649,057,906	41,678,305	575,117,191
Debt Service Fund							
004-073 State Office Building Bonds			287,375		287,375		
004-074 Capital Facilities - Series A Bonds	6,188						6,188
060-034 Wy Community College Bond Debt Service	1,353,938		59,221		1,353,938	59,221	
Total Debt Service	1,360,126		346,596		1,641,313	59,221	6,188
Total Governmental Fund Types	781,176,433	562,471,622	828,784,980	321,159,455	1,112,484,116	91,430,455	647,359,009

STATE OF WYOMING
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1988

Agency Account No.	Account Name	Account Cash & Investments At Cost or Amortized 7/1/87	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/88
Expendable Trust Funds								
060-065	Fees - Entitlements - S.D.	1,344,263		102,165		35,441		1,410,987
060-066	Fees - Grants - S.D.	4,340,561		373,755		2,553,542		2,160,774
	Total Elementary & Secondary Education	5,684,824		475,920		2,588,983		3,571,761
043-017	Employee Life Insurance		586,809	1,401,656	31	1,815,586	1,395	171,453
043-018	Employee Health Insurance		6,752,112	15,739,328	196	21,768,973	16,054	706,217
043-064	Insurance Contribution Override		138,532	4,013,910	110,165		902	4,041,375
044-017	Employee/Retiree Life Insurance	139,260			139,260			
044-018	Employee/Retiree Health Insurance	1,420,730			1,420,730			
044-064	Insurance Contribution Override	3,326,974			3,326,974			
	Total Employee/Retiree Life & Health Insurance	4,886,964	7,477,453	21,154,894	4,997,356	23,584,559	18,351	4,919,045
020-020	Air Quality Penalties	264,116	10,000	16,173				290,289
020-030	Water Quality Penalties	666,746	30,313	39,789	5,548	5,548		725,752
020-040	Land Quality Penalties	191,946	18,927	50,573	38,203	93,102		130,141
020-041	Land Quality Special Projects	103,417	15,000	5,862		67,770	1,714	54,795
020-042	Ogle Petroleum, Inc, 504	910,248		82,499		543,435	(12,687)	461,999
020-044	Abandoned Mine Reclamation	248,065	31,327,547	26,514	93,162	31,292,973	199,923	16,068
020-045	Subsidence Program	15,356	70,390	1,283		85,175	1,008	846
020-051	Powder River Basin	14,328	48,625	281		62,500		734
020-060	Solid Waste Penalties	42,828		2,965				45,793
	Total Environmental Quality	2,457,050	31,520,802	225,939	136,913	32,150,503	189,958	1,726,417
005-014	Visually Handicapped Priv Endow	4,566	19,645	316				24,527
005-016	Education Gifts & Donations	6,359		440		250		6,549
005-030	Education Admin St Grants & Aid	262		16,201		15,044	919	500
006-080	Capitol Book For Cent Celeb	7,638	250		147	7,638	102	1
010-008	State Fair - Misc Activities	19,398	35,557	1,677		29,980		26,652

013-008 Museum Gifts & Donations	24,087	410,280		211,442			222,925
014-002 Arts & Projects	32,846	34,575	2,285	(3,223)	14,524	205	58,200
047-015 My Women's Comm Contributions	441	734			657		518
088-050 Gifts & Donations - Women's Center	18		1				19
088-051 Solar Donations Women's Center	15,715		1,108		3,970		12,853
090-050 Childrens' Home Rec & Spcl Needs	576	1,072	46		427		1,267
091-050 Gifts & Donations Girls' School	1,339		93				1,432
093-050 Boys' School Welfare Fund		245			150		95
095-050 State Hospital Recreation	11,884	4,336	816		7,023		10,013
095-051 State Hospital Volunteer Svcs	769	662	45		840		636
095-052 State Hospital Chapel Fund	1,842	124	133		282		1,817
096-051 Special Services - Training School	10,866	19,431	802	100	23,243		7,756
096-052 W S T S Cemetery	5,094	83	337		1,040		4,474
096-053 W S T S Chapel	2,183	1,992	1,313		1,285		4,203
096-054 W S T S Playground	9,884	4,379	663		(213)		15,139
096-055 W S T S Special Olympics	477		34		511		
097-050 Donations To Veterans' Home	9,337	2,636	634		2,621		9,986
097-055 Nasvh Summer Conference 1986	57		4				61
098 050 Donations - Residents' Use	17,024	573	1,177		13,765		5,009
098-051 Donations - Employee Benefit Fd	491		34		526		(1)
099-050 Inmate Benefit & Welfare	1,590	3,426	138		4,270		884
099-051 Blackrose-Reeder/Scholar Fund	219	151	16		193		193
101-012 St. Claire Memorial		1,855					1,855
Total Gifts And Donations	184,962	542,006	28,313	208,466	128,026	1,226	417,563
004-051 Special Fuel Tax Counties		2,318,793			2,318,793		
004-063 Car Company Tax		606,604			606,604		
004-066 Taylor Grazing Act		472,413			472,413		
004-067 United States Forest Reserve	266	1,141,064			1,141,064		266
004-068 Gas Tax Municipal Refund	293,335	131,508	20,125		118,587		326,381
004-074 2% Mineral Serverance Tax	39,939	23,710,370			23,750,309		
004-075 Sales & Use Tax Impact Assist		170,480			170,480		
011-030 Lodging Tax	26,774	1,237,871			1,246,213		18,432
011-061 Cigarette Tax - City & Municipal	520,429	2,493,814	44		2,448,818		565,469
011-065 Gas Tax - Cities & Towns			2,747,464		2,747,462		2
011-066 Gas Tax - Counties	1,454		3,011,446		3,011,446		1,454
011-067 Sales Tax - County & Municipal	5,577,909	88,070,385	14,452		86,645,014		7,017,732
Total Local Government Distributions	6,460,106	120,353,302	5,793,531		124,677,203		7,929,736
001-021 Oil Overcharge - Refund	13,250,496	650,327	911,006	480,780		445,355	13,885,694
003-041 Social Security Refunds	132,919					132,919	

STATE OF WYOMING
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1988

Agency Account No.	Account Name	Account Cash & Investments At Cost or Amortized 7/1/87	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/88
Expendable Trust Funds (Cont.)								
003-044	Bad Debt Recoveries	15,911						15,911
003-050	Undistributed Funds	1,571					1,571	
004-050	Special Fuel Tax Cities		579,697			579,697		
004-061	Escheat Account	503,399	159,197			46,467	39,439	576,690
004-064	Gasoline Tax Refunds	3,555,218	949,482	237,024		838,985		3,902,739
006-004	Purchase & Property Control	61,459	173,379		43,338-	40,838	29,242	121,420
006-014	Local Government Insurance	927,036	1,208,742	67,345	200,000	126,736	440	1,875,947
006-015	Disaster Repair - Aug 85 Flood	231,049		8,391	227,260		9,490	2,690
006-016	Purchasing Insurance			13,628	13,629			(1)
007-008	Adjutant Gen Unemployment Trust	90,435	58	4,219		19,662		75,050
008-001	Counties Augmenting Revenue		6,864					6,864
010-006	Ag Planning & Development	22	266	50,000				50,288
010-014	Highway Weed & Pest Control	177,842		209,016		183,726	10	203,122
010-016	Wyoming Beef Council	75,277	958,597	9,083		970,968	17,504	54,485
011-021	Registered Vehicle Listing	14,727	195,723	65,048			28,909	246,589
032-012	Emergency Mngt Accrued Leave	25,179		21,115		4,954		41,340
036-003	Employment Security Revenue	1,414,544	179,138	6,122		33,269		1,566,535
037-002	Board Of Control	26,841	4,379	292	(20)	4,371		27,161
038-003	Pari - Mutual Refunds	9,588	13,987					23,575
046-004	Manpower Supplies Trust	6,213						6,213
047-010	Wage Claim Payments	1,064						1,064
053-006	Eds Board Promotion & Invstgtn	15,045	1,611	44,295		1,280	1,383	58,288
053-060	Small Water Loans	682,295	123,524	45,834		173,441		678,212
053-061	Fontenelle Reservoir	1,173	299,993	2,383		299,993		3,556
055-002	Seismic Bond Forfeitures	59,109	114,601			82,228		91,482
060-003	Emergency Fire Suprsn - Forestry	96,393	31,854	6,888				135,135
060-032	Farm Loan Revenue	105,332	(21,677)	5,144				88,799
060-064	Public Land Revenue	94,083	83,999	6,836	176,836			8,082
060-099	Farm Loan Loss Reserve	430,560	(8,481,839)	10,357,207		498,437	8,549	1,798,942

065-008 Data Base Search	328						328
065-009 State Library Circulation Syste	4,308	29,097	4,203		117	34,191	5,300
067-011 U. W. Payroll Deductions	1,503		11,100		1,320		11,283
071-001 Wy Health Conference	279						279
071-002 Governor's Comm Emp Handicapped	351	20			290		81
071-020 Preventive Health		85					85
071-040 Family Health Services	1,110	3,293					4,403
071-050 Personal Needs	20,932	40,685	3,091	4,016	10,699		49,993
071-051 Troubled Youth		2,566					2,566
071-053 Child Support	1,044,969	1,826,494	90,340	1,088,120	349,703	(2,398)	1,526,378
071-060 Business Enterprise	15,075	43,118	178	54	38,711	1,811	17,795
071-080 Community Programs	21,771	2,270	80	21,529	1,152	(100)	1,540
071-090 Aging	40,048	32,478	1,160	451	53,470	41	19,724
074-018 Recreation Special Projects	121,179	29,293	25	45,386	460	11	104,640
074-021 OWSA - Survey Archeology			861	861	(729)	729	
096-056 W S T S Work Adjustment Center	951	367	62		252		1,128
Total Other Expendable Trust Accounts	23,277,584	(758,332)	12,181,976	2,302,240	4,360,497	749,096	27,289,395
001-006 Governor's Spec Contingency	1,454	4,070			3,564		1,960
001-010 Veterans Affairs Commission	59		4				63
001-031 Wyoming Commerorative	3,976	64,865	10		14,939	12,700	41,212
003-080 Western States Minerals Workshop	120						120
005-010 School Commodity Revolving Fund	123,300	310,090	33,797	358,984			108,205
005-011 Education Sales Serv & Pub	4,419	2,582	23,000		6,949	16,000	7,052
005-012 Education Workshops & Conf	2,279	5,386			4,465		3,200
006-005 Wyo Surplus Property	151,505	95,734	39,397		34	136,316	150,286
006-006 Personnel	7,765	125	10,455	6,037			12,308
021-001 Memorabilia Sales		13,774			13,774		
032-015 Emergency Mngt Training Class	20	18,022	71		1,246	35	16,832
041-002 Fire Prevention Meetings & Reg	5,618	2,768	10		961	459	6,984
041-003 Electrical Safety Meeting & Reg	10,835	1,600			1,365		11,070
042-004 Consignment Account		2,153		301	1,506		346
060-050 Cty Fire Assist Prog - Foresty	37,503	65,397	2,166		82,722		22,344
Total Seminars, Workshops and Resale Accts	348,853	586,566	108,918	365,322	131,525	165,510	381,980
070-060 Miscellaneous Account	162,550	9,649	12,094	59,132	100,074	25,087	
070-061 Indust Accident General Fund	1,013,866	1,122,133	418,747	1,874,442	621,262	59,042	
070-062 Industrial Accident Deff Pat	8,621,322	5,686	621,878	8,387,155	726,283		135,448
070-066 Indust Accident Reserve Fund	7,069,589	398,884	9,188	1,509,980			5,967,681
070-069 Subsequent Injury Fund	557,599		20,863	578,462			
070-070 Worker's Compensation Fund		25,478,019	25,652,402	2,352,117	39,381,775	(6,859)	9,403,388

STATE OF WYOMING
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1988

Agency Account No.	Account Name	Account Cash & Investments At Cost or Amortized 7/1/87	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/88
Expendable Trust Funds (Cont.)								
070 072	Employees Reinsurance Fund	1,127,601	1,539,404	298,240	939,758	1,475,047	550,439	1
070 073	Mineral Severance 1/2 %	9,282,778	17,460,809	238,252	12,938,252			14,043,587
	Total Workmens Compensation	27,835,305	46,014,584	27,271,664	28,639,298	42,304,441	627,709	29,550,105
Total Expendable Trust Funds		71,135,648	205,736,381	67,241,155	36,649,595	229,925,737	1,751,850	75,786,002
Total Governmental And Expendable Trust Funds		$ 852,312,081	$768,208,003	$896,026,135	$357,809,050	$1,342,409,853	$ 93,182,305	$ 723,145,011

State of Wyoming

GENERAL FUND APPROPRIATION CONTROL

1987-1988 Biennium Appropriation Control - By Agency By Program

June 30, 1988

Agy #	Prg #	Agency/ Program	Appropriation Prior Years	Appropriation 1986 Session	Appropriation 1987 Session	Appropriation 1988 Session	Appropriation Adjustments	Total Appropriation Bien. 1987-1988	Appropriation Expenditures FY 1987	Appropriation Expenditures FY 1988	Encumbrances FY 1988	Appropriation Balance Bien. 1987-1988
001		Governor										
	001	Administration	$ 1,273.50	$ 995,689.00	$ (84,508.00)	$	$ 110,201.00	$ 1,022,655.50	$ 459,835.86	$ 491,042.39	$ 11,548.38	$ 60,228.87
	002	Advisory & Investigation		26,528.00	(1,273.00)			25,255.00	11,885.00	11,925.17	800.00	644.83
	003	Uniform Laws Commission		15,517.00	(155.00)			15,362.00	7,758.00	7,604.00		
	004	Intergovernmental Cooperation		169,618.00	(1,696.00)			167,922.00	82,750.00	85,172.00		
	005	Governmental Efficiency				200,000.00		200,000.00		31,987.22	168,012.78	
	006	Special Contingency		2,400,000.00	(366,055.00)			2,033,945.00	526,358.51	246,135.85	1,254,691.57	6,759.07
	007	Emergency Contingency	589,155.39					589,155.39	307,754.05	29,715.57		51,685.77
	008	Governor's Discretionary Ctg.			103,950.00			103,950.00	9,360.00	59,008.43	5,000.00	30,581.57
	009	Agency Funding Ctg.			1,000,000.00		(72,186.00)	927,814.00	10,570.00	696,715.27	85,000.00	135,528.73
	010	Veteran's Affair Committee	500.00	5,775.00	(38.00)			6,237.00	1,119.17	2,000.94	2,500.00	616.89
	011	Planning Coordinator	52,380.93	1,276,304.00	(225,613.00)		47,860.00	1,150,931.93	390,647.85	472,925.09	111,602.57	175,756.42
	012	Audit Advalorem				50,000.00		50,000.00		1,880.65	48,119.35	
	013	Funding Study			200,000.00			200,000.00	33,904.29	163,043.09		3,052.62
	014	Energy Conservation	9,731.09	30,738.00	(307.00)		(13,521.76)	26,640.33	26,640.33			
	015	Major Disaster Relief	95,073.51					95,073.51	95,073.51			
	016	Litigation Cost Contingency	29,002.79					29,002.79	9,706.44			19,296.35
	017	Centennial Commission	47,956.09	195,575.00	61,454.00	70,000.00		374,965.09	165,058.02	178,287.01	31,620.06	
	019	Civil Defense State Match		589,106.00	(5,891.00)			583,215.00	418,801.70	3,844.42	125,000.00	35,568.88
	020	Budget Ctg.			1,000,000.00			1,000,000.00				1,000,000.00
	021	Wyo Vietnam Veterans Memorial		10,000.00			(10,000.00)					
	030	Citizens Task Force			35,640.00			35,640.00		4,563.24	1,193.79	29,882.97
	070	Cemetery Construction	4,309.13					4,309.13	275.09			4,034.04
	071	Bear River Recreation Area	513,314.78					513,314.78	465,044.19			48,270.59
		Agency Total	1,142,677.21	5,714,850.00	1,715,508.00	320,000.00	62,353.24	8,955,388.45	3,077,542.01	2,485,850.34	1,845,088.50	1,601,907.60
002		Secretary of State										
	001	Administration	23,422.00	1,778,764.00	(116,844.00)			1,685,342.00	799,562.00	772,891.47	94,271.92	18,616.61
003		State Auditor										
	001	Administration	227,479.92	5,328,497.00	(253,634.00)		(69,413.00)	5,252,929.92	1,513,451.59	1,345,499.02	240,960.95	155,038.56
	008	Oil and Gas Auditing	13,865.54	965,316.00	(109,313.00)		69,413.00	939,281.54	361,015.89	441,176.27	17,844.86	119,244.52
	009	Budget Reserve Account	17,000.00	5,000,000.00	(5,000,000.00)		33,758,176.06	33,775,176.06	31,641,009.23	2,117,166.83		17,000.00
	010	Statewide Salary Increase	6,336.86					6,336.86	4,990.44			1,346.42
	012	Sick and Annual Leave		250,000.00				250,000.00		52,009.47		197,990.53
		Agency Total	264,682.32	9,543,813.00	(5,342,947.00)		33,758,176.06	38,223,724.38	33,520,446.95	3,955,851.59	258,805.81	488,620.03
004		State Treasurer										
	001	Administration	38,785.07	1,070,120.00	(50,482.00)			1,058,423.07	440,969.45	445,673.33	34,174.55	139,605.78
	003	Veteran's Tax Exemption		1,200,000.00	(26,850.00)			1,173,150.00	542,093.19	535,288.99		95,767.82
	007	Tax Refund to Elderly & Disabled		9,520,000.00	1,785,800.00			11,305,800.00	5,429,925.62	5,299,698.70		576,175.68
	010	Homestead Exemption		10,500,000.00	(5,942,369.00)			4,557,631.00	4,557,630.73			0.27
	016	Police Officer's Retirement		1,466,000.00	(14,660.00)			1,451,340.00	733,000.00	718,340.00		
		Agency Total	38,785.07	23,756,120.00	(4,248,561.00)			19,546,344.07	11,703,618.97	6,997,001.02	34,174.55	811,549.55

005	Department of Education									
001	Administration	2,962.64	1,298,203.00	(39,287.00)			1,925,978.64	567,189.81	520,525.55	80,810.78	107,652.52
003	District Services	227,546.35	4,444,813.00	(315,297.00)		(56,701.00)	4,300,361.35	1,846,414.16	1,832,609.53	403,213.50	218,624.16
006	Deaf Services	11,122.05	1,451,944.00	(85,548.00)		(15,708.00)	1,357,810.05	634,721.82	612,418.28	90,905.10	79,764.77
007	Blind Services	14,812.71	943,463.00	(45,240.00)		(5,398.00)	907,637.71	453,622.28	440,492.06	11,695.25	1,828.12
009	Foundation Program			47,150,000.00			47,150,000.00		9,101,701.59	38,048,298.41	
	Agency Total	280,543.75	8,078,423.00	46,668,628.00		(77,307.00)	54,942,287.75	3,501,948.07	12,507,546.99	38,524,923.12	407,869.57
006	Dept of Admin & Fiscal Control										
001	Administration	3,305.00	648,565.00	(45,170.00)			606,550.00	307,725.57	259,610.04	1,552.00	37,662.59
003	Budget Division		1,572,114.00	(98,961.00)	(1,294,962.00)	981,665.00	1,160,856.00	566,896.12	579,757.18	4,178.22	19,044.48
004	Purchasing & Property Control	796,257.00	4,594,256.00	(205,429.00)			5,185,084.00	4,766,104.98	553,686.09	93,792.04	271,500.89
005	Wyoming Surplus Property	2,552.00	425,219.00	(108,179.00)			319,627.00	128,672.50	156,280.21	1,347.85	33,321.64
006	Personnel	450,915.85	2,585,933.00	(275,864.00)		6,296.00	3,067,280.85	1,507,505.50	1,165,909.70	233,115.30	162,752.35
007	Data Services Division		15,000.00	(150.00)			14,850.00	14,850.00			
009	Research and Statistics	52,542.41	588,673.00	(40,015.00)			581,200.41	225,051.24	280,113.11	49,165.39	26,870.67
016	Insurance	81,343.04	5,040,000.00	(50,400.00)			5,070,943.04	4,011,838.52	855,715.28	136,454.24	86,935.00
070	Property Repair and Maintenance	598,291.99	350,000.00	(103,500.00)		64,856.67	909,648.66	221,520.91	189,598.58	512,624.75	185,904.42
071	Capital Outlay	3,570,177.24	406,900.00			(313,350.03)	3,663,727.21	2,975,744.29	412,466.40	80,775.71	194,740.81
075	Construction and Remodeling	2,750.00	586,025.00	(39,627.00)			549,146.00	164,513.42	69,879.88	515.00	314,437.70
080	Central Services Supervision		284,959.00	(17,134.00)			267,825.00	136,185.08	129,127.53	2,156.39	358.00
083	Central Mail	7,653.66	858,785.00	(64,350.00)		(6,778.00)	775,530.66	592,835.85	265,787.95	17,477.40	101,229.46
085	Telecommunication Leasing	101,387.12	5,729,043.00	(608,015.00)		(131,600.00)	5,089,835.12	2,351,495.94	1,946,106.08	158,978.20	633,254.90
086	Buildings and Grounds	8,816.58	7,257,506.00	(671,754.00)	200,000.00		6,774,588.58	3,576,745.24	3,222,855.63	95,994.92	128,996.79
087	Security	652.91	825,413.00	(52,999.00)		(13,487.00)	759,579.91	559,476.55	566,041.16	8,715.46	25,348.74
088	Office Machine Repair	453.48	636,819.00	(30,215.00)			607,057.48	258,150.46	285,998.76	54,768.88	30,159.38
089	Capital Building Comm		481,200.00	(231,200.00)			250,000.00				250,000.00
	Agency Total	5,657,078.28	32,945,228.00	(2,632,822.00)	(1,094,962.00)	587,602.64	35,462,124.92	21,215,285.77	10,712,911.58	1,251,409.75	2,502,517.82
007	Adjutant General										
001	Administration	1,929.84	2,976,750.00	(170,925.00)		(28,445.00)	2,779,293.84	1,259,881.62	1,309,719.31	90,586.52	119,106.39
002	Air Guard	981.07	266,086.00	(24,860.00)		(238.00)	241,969.07	114,178.97	118,637.50	675.72	8,476.88
004	Army Guard	5,259.50	197,125.00	(28,038.00)		(2,760.00)	169,586.50	67,494.54	72,532.40	4,055.07	25,504.49
005	Tuition Benefits		118,450.00	(1,185.00)			117,265.00	65,717.79	51,535.69		11.52
070	Capital Outlay	275,868.85	825,000.00	(631,500.00)		(90,129.24)	377,239.61	116,268.89	83,451.99	177,073.98	444.75
	Agency Total	282,039.26	4,381,391.00	(856,506.00)		(121,570.24)	3,685,354.02	1,623,541.81	1,635,876.89	272,391.29	153,544.03
008	Statewide Public Defenders										
001	Administration		2,948,960.00	(146,028.00)			2,802,932.00	1,452,654.82	1,280,222.14	9,816.66	60,257.78
009	Aeronautics Commission										
001	Administration	3,091.00	822,760.00	(40,099.00)		9,002.58	794,754.58	581,936.80	596,291.95	15,132.93	1,592.90
002	Search and Rescue	222.55	22,750.00	(1,479.00)		(2,127.00)	19,366.55	5,942.22	8,046.26	4,700.00	678.07
004	Air Search Training	824.16	20,000.00	(10,100.00)		(990.00)	9,734.16	7,439.62	616.80	1,677.74	
070	Airport Improvements	1,625,043.26	5,000,000.00	(1,050,000.00)			5,575,043.26	2,350,344.84	1,974,233.85	1,078,378.45	172,086.14
	Agency Total	1,629,180.97	5,865,510.00	(1,101,678.00)		5,885.50	6,398,898.55	2,745,663.48	2,579,188.84	1,099,889.12	174,157.11
010	Department of Agriculture										
001	Administration	28,159.24	1,265,464.00	(122,445.00)		18,845.00	1,190,023.24	543,865.43	625,640.79	17,476.37	5,020.65
006	Ag. Planning and Development	10,842.00	337,544.00	256,197.00			604,583.00	174,704.34	327,545.99	91,736.75	10,595.92
008	State Fair	1,188.50	2,049,196.00	(206,855.00)			1,843,529.50	914,031.85	903,405.95	19,227.11	6,864.59
010	Conservation Commission		75,249.00	76,678.00		8,000.00	159,927.00	51,881.48	106,662.25	900.00	483.27
011	Conservation Districts		250,700.00	54,913.00			305,613.00	125,350.00	180,262.72		0.28
015	Rodent and Predator Control	68,363.92	421,565.00	(14,791.00)			475,137.92	252,295.05	187,154.26	22,192.00	13,516.61

State of Wyoming
GENERAL FUND APPROPRIATION CONTROL
1987-1988 Biennium Appropriation Control - By Agency By Program
June 30, 1988

Agy #	Prg #	Agency/ Program	Appropriation Prior Years	Appropriation 1986 Session	Appropriation 1987 Session	Appropriation 1988 Session	Appropriation Adjustments	Total Appropriation Bien. 1987-1988	Appropriation Expenditures FY 1987	Appropriation Expenditures FY 1988	Encumbrances FY 1988	Appropriation Balance Bien. 1987-1988
010		Department of Agriculture (Cont.)										
	017	Grasshopper Control	5,994.78	1,808,685.00	(44,382.00)			1,768,297.78	1,341,847.33	22,669.44	390,226.00	13,555.01
	019	Consumer Compliance	152,002.48	4,125,115.00	(313,811.00)		(76,345.00)	3,886,961.48	2,025,487.49	1,643,539.22	105,320.89	112,613.88
	020	Leafy Spurge	36,083.31	500,000.00	(55,000.00)			481,083.31	184,407.66	276,179.92	17,502.99	2,992.74
	070	Capital Outlay State Fair	7,464.82				(5,696.83)	1,767.99	1,767.99			
	071	Capital Outlay State Fair	17,230.19				(12,230.98)	4,999.21	4,999.21			
	073	Capital Outlay State Fair	17,998.71				(14,781.46)	3,217.25	2,862.95			354.30
	074	Capital Outlay State Fair	280,777.57				(69,350.94)	211,426.63	165,668.51	19,054.13	26,703.99	
	075	Capital Outlay Road Paving	5,237.44					5,237.44	5,236.00			1.44
	077	Capital Outlay Combs Land	28,180.00				(28,080.00)	100.00	100.00			
	079	Capital Outlay Laboratory	94,458.66	1,058,000.00	(638,000.00)			514,458.66	220,076.87	277,271.40	14,128.62	2,981.77
		Agency Total	751,981.62	11,891,518.00	(1,007,496.00)		(179,640.21)	11,456,363.41	6,014,587.16	4,569,366.07	705,454.72	166,980.46
011		Dept. of Revenue & Taxation										
	001	Administration	22,459.67	2,041,845.00	(140,633.00)			1,923,671.67	960,013.16	870,564.28	64,526.21	28,568.02
	002	Revenue	338,108.68	21,379,830.00	(1,448,225.00)		(102,167.00)	20,167,548.68	10,617,089.26	8,460,321.46	522,948.79	567,189.17
	003	Ad Valorem	91,207.78	4,528,733.00	173,759.00	2,535,447.00	12,000.00	7,341,146.78	2,432,962.41	2,225,850.68	2,631,490.06	50,843.63
	070	Capital Outlay	5,925.00					5,925.00			3,250.00	2,675.00
		Agency Total	457,701.13	27,950,408.00	(1,415,097.00)	2,535,447.00	(90,167.00)	29,438,292.13	14,010,064.83	11,554,736.42	3,222,215.06	651,275.82
013		Archives, Museums & Historical										
	001	Administration		400,711.00	(35,134.00)		7,054.00	372,631.00	175,553.79	195,477.48	1,794.20	(194.47)
	002	Photographic Graphic	99.95	138,810.00	(9,414.00)		27,965.00	157,460.95	72,547.84	77,992.98		6,920.13
	003	Historical Research & Pub.	12,146.63	484,374.00	(45,595.00)		(59,156.00)	393,719.63	224,101.84	165,419.58	3,806.43	391.78
	004	Archives - Records Management	64,784.75	1,250,266.00	(85,754.00)			1,231,296.75	615,510.35	574,211.89	24,407.28	19,167.23
	005	Museums	2,434.06	1,712,247.00	(124,102.00)		21,354.00	1,611,955.06	827,371.16	752,891.95	5,475.92	26,194.05
	006	Art Gallary	15,771.37	164,353.00	(22,583.00)		(4,300.00)	153,241.37	78,056.74	72,843.47	800.00	1,541.16
	008	Historic Preservation	18,912.46	463,765.00	(62,144.00)		(11,168.00)	409,365.46	203,136.35	165,073.88	4,644.21	35,711.02
	070	Capital Outlay	68,787.67					68,787.67	30,111.89	8,620.40		30,055.38
	071	Capital Outlay Museums	837.00					837.00	837.00			
	072	Cap. Out. - Art in Public Places	748.66					748.66				748.66
	073	Cap. Out. Fort Bridger	1,930.35	62,000.00	(23,000.00)			40,930.35	1,936.97	38,993.38		
	074	Cap. Out. - Stainglass Repair		17,300.00	(17,300.00)							
	075	Cap. Out. - Territorial Prison		465,000.00	(465,000.00)							
	077	Capital Outlay	4,412.10					4,412.10				4,412.10
	078	Cap. Out. - Ft Fetterman	2,377.00	20,400.00	(20,400.00)			2,377.00	2,377.00			
		Agency Total	193,242.00	5,179,176.00	(906,426.00)		(18,251.00)	4,447,741.00	2,229,540.93	2,052,324.99	40,928.04	124,947.04
014		Council on the Arts										
	001	Administration		288,746.00	(47,157.00)			241,589.00	120,657.10	120,951.49		0.41
	002	Folk Art & Community Services		44,994.00	(75.00)			44,919.00		42,172.54	2,746.46	
	003	Artist in Residence		50,000.00	(500.00)			49,500.00	25,000.00	24,500.00		
	004	Literature Program	1,358.95	38,606.00	(1,950.00)			38,014.95	20,661.95	17,353.00		
		Agency Total	1,358.95	422,346.00	(49,682.00)			374,022.95	166,299.05	204,977.03	2,746.46	0.41

015	Attorney General										
001	Administration	230,402.29	4,189,534.00	(290,571.00)	25,000.00	(162,336.00)	3,992,029.29	1,980,319.65	1,949,580.74	45,208.78	16,920.62
003	Criminal Investigation	112,680.06	6,190,776.00	(672,844.00)			5,630,612.06	2,659,124.77	2,541,112.17	352,772.18	77,602.94
005	Law Academy	35,176.25	2,129,324.00	(156,644.00)			2,007,856.25	971,073.20	952,202.23	14,361.94	70,218.88
006	Post Comm.	1,079.50	196,655.00	(9,305.00)			182,429.50	78,379.67	100,773.47	1,210.92	2,065.44
009	Crime Victims Compensation Act		152,270.00	(1,525.00)		12,889.10	163,636.10	70,326.75	74,328.32	3,994.72	14,986.31
070	Capital Outlay	449,676.06				(85,966.70)	363,709.36	363,709.36			
	Agency Total	829,014.66	12,852,559.00	(1,130,887.00)	25,000.00	(235,413.60)	12,340,273.06	6,122,933.40	5,617,996.93	417,548.54	181,794.19
020	Dept. of Environmental Quality										
001	Administration	1,461.20	842,320.00	(53,559.00)		(40,194.00)	750,028.20	400,827.82	342,757.97	5,771.11	671.30
002	Air Quality	16,041.46	1,273,130.00	(148,592.00)			1,140,579.46	505,316.55	559,997.55		75,265.36
003	Water Quality	190,320.99	2,487,692.00	(381,417.00)		(74,850.00)	2,221,765.99	1,018,595.61	695,518.40	153,873.08	353,978.90
004	Land Quality	145,728.46	2,075,664.00	(201,296.00)		14,635.00	2,034,731.46	876,692.66	785,391.29	22,706.50	351,941.01
006	Solid Waste	10,534.83	564,533.00	(40,984.00)			533,883.83	249,965.55	220,523.47	7,446.04	55,948.77
007	Abandoned Drill Holes	13,389.00	427,134.00	(23,310.00)		(102,105.00)	315,108.00	152,699.32	82,906.76	6,100.00	73,401.92
008	Uranium Mill Tailings	92,047.00					92,047.00	4,615.58	0.10	87,431.42	(0.10)
066	Hazardous Work Study	25,193.85					25,193.85	9,065.55			16,128.30
070	Capital Outlay		36,000.00				36,000.00			36,000.00	
	Agency Total	494,716.79	7,706,273.00	(849,158.00)		(202,494.00)	7,149,337.79	3,217,778.64	2,684,895.54	319,528.15	927,335.46
021	Bicentennial Commission										
001	WY Bicentennial Commission		50,000.00				50,000.00	24,166.03	23,514.00		2,319.97
022	Industrial Siting Administration										
001	Administration	15,000.00	708,734.00	(45,625.00)		(11,706.00)	666,403.00	271,518.16	265,378.40	12,497.40	117,009.04
023	Public Service Commission										
003	Motor Carrier Rate & Tariff	8,614.45	960,316.00	(155,144.00)			813,786.45	342,067.65	306,145.60	4,425.00	161,150.20
029	Water Development Commission										
001	Administration	13,500.00	1,149,881.00	(1,149,881.00)		233,894.00	247,394.00	15,924.86	167,207.95		64,261.19
031	Board of Mines										
001	Administration	4,530.00	599,209.00	(33,871.00)			569,868.00	250,043.32	242,272.65		77,552.03
032	Wyo. Emergency Management Agency										
001	Administration		243,516.00	(12,901.00)			230,615.00	102,872.24	105,885.04		21,857.72
002	Population Protection Plan		66,970.00	(670.00)			66,300.00	30,975.46	26,026.14		9,298.40
004	Flood Insurance		26,700.00	(1,065.00)			25,635.00	10,100.05	10,710.73		4,824.22
006	Flood Insurance			10,411.00			10,411.00		10,498.28		(87.28)
011	Public Assistance		31,500.00	(31,500.00)							
	Agency Total		368,686.00	(35,725.00)			332,961.00	143,947.75	153,120.19		35,893.06
037	State Engineer										
001	Administration	66,515.00	2,462,915.00	(155,001.00)			2,374,429.00	1,117,286.26	961,166.22	35,550.07	260,426.45
002	Board of Control	53,910.20	1,076,514.00	(162,730.00)		(1,411.00)	966,283.20	410,676.45	508,738.88	7,368.00	39,499.87
003	Hydrographer - Commissioner	51,103.52	1,261,321.00	(92,407.00)		22,123.00	1,242,140.52	578,066.38	555,931.27	34,349.00	75,793.87
004	Interstate Streams	3,365.00	409,462.00	(22,144.00)		(18,306.00)	372,377.00	174,699.40	130,653.25	15,300.00	51,724.35
005	USGS Cooperative	238,446.41	609,697.00	(38,887.00)		3,651.00	812,887.41	372,922.40	273,408.51	70,448.50	96,108.00
007	Water Rights Information	9,200.00	397,139.00	(25,121.00)		(21,369.00)	359,849.00	163,852.90	133,881.38	39,269.00	22,845.72
009	Flood Control		60,000.00	(1,788.00)		(5,821.00)	52,391.00		20,072.95	31,095.60	1,222.45
010	Safety of Dams	1,875.00	187,038.00	(26,737.00)		21,153.00	183,329.00	61,743.02	78,176.53	1,575.00	41,834.45
	Agency Total	424,415.13	6,464,086.00	(524,815.00)			6,363,686.13	2,879,246.81	2,660,028.99	234,955.17	589,455.16

State of Wyoming
GENERAL FUND APPROPRIATION CONTROL
1987-1988 Biennium Appropriation Control - By Agency By Program
June 30, 1988

Agy #	Prg #	Agency/ Program	Appropriation Prior Years	Appropriation 1986 Session	Appropriation 1987 Session	Appropriation 1988 Session	Appropriation Adjustments	Total Appropriation Bien. 1987 1988	Appropriation Expenditures FY 1987	Appropriation Expenditures FY 1988	Encumbrances FY 1988	Appropriation Balance Bien. 1987 1988
039		State Examiner										
	001	Administration		305,734.00	(16,935.00)			288,799.00	141,699.16	136,621.00	2,165.00	8,313.84
	002	Bank Exams	2,650.00	1,203,852.00	(38,453.00)		5,060.00	1,173,109.00	499,155.07	578,546.47	16,105.00	79,302.46
	003	Public Fund Exams	11,275.00	1,214,806.00	(158,240.00)		50,000.00	1,117,841.00	537,499.24	540,710.14	11,900.00	27,731.62
	004	UCCC Administration	8,555.00	327,688.00	(16,213.00)			320,010.00	134,492.20	132,265.37	8,155.00	45,097.43
	005	Collection Agency	5,025.00	33,916.00	(339.00)			38,602.00	13,009.70	8,041.31	470.00	17,080.99
		Agency Total	27,485.00	3,085,996.00	(230,180.00)		55,060.00	2,938,361.00	1,325,855.37	1,396,184.29	38,795.00	177,526.34
041		Fire Prevention & Electrical Sf.										
	001	Administration	11,544.45	319,925.00	(16,589.00)		5,529.00	320,409.45	145,085.79	145,391.08	5,553.82	24,378.76
	002	Fire Prevention	43,707.00	1,526,024.00	(193,022.00)		(25,064.00)	1,351,645.00	678,694.72	560,720.07	16,823.22	95,406.99
	003	Electrical Safety	36,115.65	798,130.00	(75,006.00)			759,239.65	340,277.28	311,772.49	6,115.53	101,074.35
		Agency Total	91,367.10	2,644,079.00	(284,617.00)		(19,535.00)	2,431,294.10	1,164,057.79	1,017,883.64	28,492.57	220,860.10
042		Geological Survey										
	001	Administration	10,828.00	1,232,101.00	(71,544.00)			1,171,385.00	591,322.57	569,093.42	7,734.85	3,234.16
	002	Publications	4,550.15	249,695.00	(5,972.00)			248,273.15	124,886.70	119,139.09	3,932.58	314.78
		Agency Total	15,378.15	1,481,796.00	(77,516.00)			1,419,658.15	716,209.27	688,232.51	11,667.43	3,548.94
044		Insurance Department										
	001	Administration	11,699.95	1,021,439.00	(57,742.00)			975,396.95	454,994.80	484,759.18	25,860.36	9,782.61
	002	Examinations	19,081.38	765,041.00	(55,936.00)		(17,418.00)	710,768.38	310,142.57	387,714.31		12,911.50
		Agency Total	30,781.33	1,786,480.00	(113,678.00)		(17,418.00)	1,686,165.33	765,137.37	872,473.49	25,860.36	22,694.11
045		Highway Department										
	001	Highway Patrol	81,797.59	2,002,148.00	(160,169.00)		(8,180.00)	1,915,596.59	805,305.07	771,919.07	68,657.93	269,714.52
	004	State Radio Network	57,264.80	734,960.00	(56,744.00)			735,480.80	335,618.46	338,862.13	29,828.42	31,171.79
	006	Nugget Canyon Wildlife		187,500.00				187,500.00			187,500.00	
		Agency Total	139,062.39	2,924,608.00	(216,913.00)		(8,180.00)	2,838,577.39	1,140,923.53	1,110,781.20	285,986.35	300,886.31
046		Division of Manpower Planning										
	001	Administration		150,000.00	(1,500.00)			148,500.00	65,664.00	70,959.46	11,876.54	
047		Department of Labor & Statistics										
	001	Administration	1,354.19	181,601.00	(10,346.00)			172,609.19	83,793.31	80,740.22	3,776.12	4,299.54
	002	Labor Standards	1,136.96	425,129.00	(26,993.00)			399,272.96	196,186.70	194,412.78	3,167.95	5,505.53
	003	Research and Statistics	11,450.35	327,799.00	(21,125.00)		(8,000.00)	310,124.35	141,820.23	140,570.80	16,987.35	10,745.97
	004	WFEC	487.61	216,307.00	(16,714.00)			200,080.61	89,157.10	104,726.17	5,225.63	971.71
	005	WCW	1,451.41	129,256.00	(5,481.00)			125,226.41	60,432.57	58,706.01	5,784.57	303.31
		Agency Total	15,880.52	1,280,092.00	(80,659.00)		(8,000.00)	1,207,313.52	571,389.91	579,155.98	34,941.57	21,826.06
051		Livestock Board										
	001	Administration	495.00	462,632.00	(28,810.00)			434,317.00	204,740.41	216,452.22		13,124.37
	002	Livestock Disease Control	616.00	452,105.00	(20,530.00)			432,191.00	213,622.10	198,036.96		20,531.94
	005	Brand Recording		338,315.00	(19,475.00)			318,840.00	126,952.10	156,731.77		35,156.13

051	Livestock Board (Cont.)									
006	Brand Inspection		1,390,200.00	(58,827.00)			1,331,373.00	618,737.54	612,510.05	101,125.41
	Agency Total	1,111.00	2,643,252.00	(126,847.00)			2,517,521.00	1,164,052.15	1,183,531.00	169,937.85
053	Economic Planning & Development									
001	Administration	261,631.26	3,988,565.00	(624,205.00)		(326,979.00)	3,298,812.26	1,435,023.18	1,654,982.84	201,677.28	7,128.96
002	Investment Adv. Board				5,000,000.00		5,000,000.00			5,000,000.00	
014	Energy Conservation					13,521.76	13,521.76		8,439.44		5,082.32
	Agency Total	261,631.26	3,988,565.00	(624,205.00)	5,000,000.00	(313,457.24)	8,312,334.02	1,435,023.18	1,663,422.28	5,201,677.28	12,211.28
054	Board of Nursing									
002	School Accreditation	750.01	138,182.00	(13,390.00)			125,542.01	41,494.62	60,324.01	1,171.92	22,551.46
057	Community College Commission									
001	Administration	16,198.02	1,477,249.00	969,866.00			2,463,383.02	1,213,454.49	1,206,326.70	6,190.57	37,331.26
002	Grants and Aid Payments		72,907,049.00	(6,920,688.00)			65,986,361.00	32,752,441.00	33,233,920.00		
004	State Aid Incentives			110,915.00			110,915.00		110,914.50		0.50
	Agency Total	16,198.02	74,384,298.00	(5,839,907.00)			68,560,579.02	33,965,895.49	34,551,161.20	6,190.57	37,331.76
059	Board of Pharmacy									
001	Administration		144,624.00	(6,149.00)			138,475.00	66,349.69	72,119.27		6.04
060	Public Lands									
001	Administration	81,871.43	4,288,056.00	(214,375.00)			4,155,502.43	1,846,846.61	1,869,004.92	253,573.55	186,077.35
002	Forestry	469,521.44	2,901,436.00	(114,094.00)			3,256,863.44	1,363,533.68	1,253,310.83	474,358.92	165,660.01
	Agency Total	551,392.87	7,189,492.00	(328,469.00)			7,412,365.87	3,210,380.29	3,122,315.75	727,932.47	351,737.36
063	Governor's Residence									
001	Governor's Residence	1,095.00	322,207.00	7,500.00			330,802.00	120,135.24	109,939.32	13,867.00	86,860.44
065	State Library									
001	Administration	13,062.61	555,513.00	(40,112.00)		(200.00)	528,263.61	271,266.89	238,705.31	2,270.25	16,021.16
002	Information Services		742,693.00	(45,356.00)		(13,853.00)	683,484.00	334,826.85	296,204.13		52,453.02
004	Bibliographic Services	610.59	330,791.00	(26,673.00)		(18,179.00)	286,549.59	137,242.55	130,297.20		19,009.84
009	State Circulation	189,428.25	772,763.00	(62,658.00)			899,533.25	158,390.39	549,730.61	1,984.00	189,428.25
011	Geneology		20,000.00	(200.00)		200.00	20,000.00	10,000.00	10,000.00		
070	Capital Outlay - Planning	409,251.86				(403,141.86)	6,110.00	6,110.00			
071	Capital Outlay		7,500,000.00	(7,500,000.00)							
	Agency Total	612,353.31	9,921,760.00	(7,674,999.00)		(435,173.86)	2,423,940.45	917,836.68	1,224,937.25	4,254.25	276,912.27
066	Travel Commission									
001	Administration	572,107.58	6,465,247.00	534,145.00		(53,455.00)	7,318,042.58	3,439,482.24	3,113,656.85	728,041.34	36,862.15
002	Film Promotion		383,625.00	(8,902.00)			374,723.00	161,518.18	198,741.49	11,313.64	3,149.69
003	Tourist Center			50,000.00			50,000.00	12,823.05	34,276.79	2,900.16	
070	Capital Outlay		575,000.00	(575,000.00)							
	Agency Total	572,107.58	7,423,872.00	(199,759.00)		(53,455.00)	7,742,765.58	3,613,823.47	3,346,675.13	742,255.14	40,011.84
067	University of Wyoming									
001	General Administration	30,642.25					30,642.25	26,638.90			4,003.35
002	Instruction & Research	1,920,905.99	106,736,798.00	(2,814,249.00)		(327,908.00)	100,515,546.99	48,055,475.64	49,835,387.25	2,472,204.33	152,529.77
004	Extention and Public Service	193,102.48	10,062,067.00	(941,992.00)		(43,295.19)	9,269,882.29	4,610,931.25	4,539,542.72	84,339.62	35,068.70
006	Athletics	172,088.81	6,564,636.00	(466,190.00)		(163,946.00)	6,106,588.81	3,054,148.14	2,961,587.06	76,699.48	14,154.13
007	Maintenance Operation & Repair	122,651.19	6,165,011.00	3,780,266.00		(24,760.42)	10,043,167.77	5,025,870.47	4,615,082.75	253,674.98	148,539.57
008	General Services	343,996.38	10,566,949.00	(540,620.00)		1,089,671.00	11,459,996.38	5,196,075.95	5,591,167.44	303,979.21	368,773.78

State of Wyoming
GENERAL FUND APPROPRIATION CONTROL
1987 1988 Biennium Appropriation Control By Agency By Program
June 30, 1988

Agy #	Prg #	Agency/ Program	Appropriation Prior Years	Appropriation 1986 Session	Appropriation 1987 Session	Appropriation 1988 Session	Appropriation Adjustments	Total Appropriation Bien. 1987-1988	Appropriation Expenditures FY 1987	Appropriation Expenditures FY 1988	Encumbrances FY 1988	Appropriation Balance Bien. 1987-1988
067		University of Wyoming (Cont.)										
	009	State Services & Aid	96,493.66	7,041,883.00	(601,692.00)		(161,976.81)	6,374,757.85	3,075,390.38	3,085,678.49	144,372.65	121,316.33
	013	Human Medicine	187,966.87	14,801,504.00	(2,219,169.00)		(385,636.58)	12,384,465.29	5,944,960.09	6,051,307.26	178,316.67	259,881.27
	017	Wyoming Water Res. Center	33,363.27	1,443,043.00	(89,861.00)		7,012.00	1,393,557.27	635,751.16	687,045.33	12,676.60	84.18
	070	Capital Outlay	3,023,436.86				(126,114.15)	2,897,322.71	1,687,893.53	335,910.54	895,278.35	18,240.29
	071	Capital Outlay		1,024,473.00	(1,024,473.00)							
		Agency Total	6,128,647.76	164,406,164.00	(9,917,980.00)		(156,204.15)	160,475,927.61	77,279,685.51	77,702,708.84	4,371,541.89	1,122,591.37
069		West. Intr. Coop. for Higher Ed.										
	020	Administration		118,472.00	(1,185.00)		2,185.00	119,472.00	56,955.08	59,482.84		5,036.08
	021	Operations		4,356,708.00	(325,000.00)		(2,185.00)	4,029,523.00	1,680,305.53	1,660,334.99		688,882.48
		Agency Total		4,475,180.00	(326,185.00)			4,148,995.00	1,737,258.61	1,719,817.83		691,918.56
070		Workers' Compensation Division										
	001	Administration	245,174.72	4,012,714.00	61,191.00			4,319,079.72	1,863,820.30	2,352,117.31	19,679.45	83,462.66
	005	Industrial Accident Premiums			207,900.00			207,900.00		174,901.81	32,466.89	531.30
		Agency Total	245,174.72	4,012,714.00	269,091.00			4,526,979.72	1,863,820.30	2,527,019.12	52,146.34	83,993.96
071		Dept. of Health & Social Serv's.										
	001	Administration	7,680.16	1,599,656.00	(218,795.00)			1,388,541.16	627,277.38	685,230.69	32,777.13	43,255.96
	002	Gov. Coun. for Emp. Handicapped	513.02	198,521.00	(88,174.00)			110,860.02	89,912.42	18,836.85	260.00	1,850.75
	010	Health Services	112,296.59	2,218,872.00	(285,218.00)		28,263.00	2,074,213.59	866,145.00	833,752.00	127,551.03	246,765.56
	020	Disease Control	58,415.30	5,994,493.00	(571,141.00)		(5,122.00)	5,466,645.30	1,670,745.62	1,550,947.27	73,055.17	169,900.24
	030	Medical Assistance	1,416,517.84	55,869,624.00	(4,035,738.00)	6,733,469.00	275,000.00	58,260,872.84	19,525,346.20	18,639,144.47	55,689.67	42,692.50
	035	Dental Health	2,439.45	1,513,358.00	(161,404.00)			1,354,393.45	686,674.07	653,655.80	1,600.00	12,465.58
	040	Family Health	235,191.11	6,187,368.00	(339,458.00)		(325,000.00)	5,762,101.11	2,896,369.52	2,620,535.76	171,577.57	143,620.26
	045	Nursing Services	17,162.28	3,581,871.00	(272,620.00)			3,326,413.28	1,648,876.70	1,454,054.70	2,334.54	221,147.34
	050	Family Support Services	973,502.71	52,199,250.00	(755,745.00)	3,041,550.00	(181,854.00)	55,298,713.71	26,060,098.20	27,385,349.83	1,460,913.88	392,351.80
	060	Vocational Rehabilitation	602,084.61	3,957,881.00	(283,040.00)		(73,022.00)	4,203,903.61	1,654,038.85	2,442,801.58	30,987.81	76,080.37
	080	Community Programs	699,496.89	31,157,170.00	(1,863,467.00)	110,500.00	27,530.00	30,131,229.89	15,082,484.04	14,394,110.02	308,288.85	346,346.98
	090	Aging	45,494.86	1,586,894.00	(25,941.00)			1,608,447.86	801,771.20	769,641.29	30,811.28	6,224.09
	091	Short Bowel Syndrome		200,000.00				200,000.00				200,000.00
		Agency Total	4,170,792.82	142,249,958.00	(8,865,739.00)	9,885,527.00	(254,205.00)	147,186,333.82	71,545,737.20	71,446,053.26	2,295,841.93	1,898,701.43
072		Retirement System Board										
	001	Administration	25,825.26	2,211,592.00	(120,586.00)			2,116,831.26	959,329.95	889,660.71	193,099.75	74,740.85
	002	Retiree's Pre 1953		12,591.00	(126.00)			12,465.00	4,647.07	3,651.60		4,166.33
	003	Retiree's Pre 1975		4,872,476.00	(48,725.00)			4,823,751.00	2,265,092.22	2,153,909.40		404,749.38
	004	Paid Firemen's Pension	3,097.58	7,423,737.00	(78,360.00)			7,348,474.58	3,672,500.42	3,672,664.80	1,713.42	2,095.94
	006	Highway Patrol		4,250.00	(43.00)			4,207.00	2,125.00			2,082.00
		Agency Total	28,922.84	14,524,646.00	(247,840.00)			14,305,728.84	6,903,694.66	6,719,886.51	194,813.17	487,834.50
074		Recreation Commission										
	001	Administration	3,819.50	1,368,492.00	(109,064.00)			1,263,247.50	683,284.13	545,867.94	6,896.38	29,199.05
	002	State Parks	217,407.40	6,225,221.00	(786,819.00)		(8,665.00)	5,647,144.40	2,622,944.83	2,665,715.11	195,734.57	162,749.89

074	Recreation Commission (Cont.)									
021	Archeology	3,350.20	201,487.00	(11,812.00)	8,665.00	201,690.20	87,161.95	101,835.86	10,126.95	2,565.44
031	Snowmobile		263,511.00	(52,514.00)		210,997.00	96,484.48	103,457.44	2,300.00	8,755.08
070	Capital Outlay	957,820.16	2,632,872.00	(2,563,882.00)	(71,394.54)	956,165.62	294,968.29	527,760.53	115,402.87	18,033.93
	Agency Total	1,182,397.26	10,691,533.00	(3,523,291.00)	(71,394.54)	8,279,244.72	3,784,843.68	3,947,636.88	330,460.77	221,303.39
076	Occupational Health & Safety									
001	Administration		704,349.00	(45,896.00)	(9,610.00)	648,843.00	310,451.05	308,229.92	16,005.79	14,178.24
002	Consultation		25,745.00	(1,272.00)		24,473.00	10,958.05	12,856.76	1,156.85	(498.66)
	Agency Total		730,094.00	(47,168.00)	(9,610.00)	673,316.00	321,389.10	321,086.68	17,160.64	13,679.58
080	Board of Charities & Reform									
001	Administration	6,859.27	880,529.00	(49,835.00)	(35,180.00)	801,573.27	368,957.04	287,391.39	19,535.47	125,889.37
002	County Jail Housing		151,200.00	562,451.00	(111,565.00)	1,002,286.00	172,634.95	296,859.77	532,791.28	
003	Adult Community Corrections	129,215.16	870,900.00	(8,709.00)	111,565.00	1,102,771.16	485,610.23	617,160.93		
004	Emergency Medical	389.41	575,950.00	(14,600.00)		561,739.41	150,793.69	207,578.16	3,367.56	
076	Institution's Art	2,968.75			35,000.00	37,968.75	2,968.75	31,562.13	3,437.87	
	Agency Total	138,632.59	2,278,579.00	889,307.00	55,000.00	(35,180.00)	3,506,338.59	1,180,964.66	1,440,552.38	558,932.18	125,889.37
081	Dept. of Probation & Parole									
001	Administration	8,827.25	1,206,960.00	(95,648.00)			1,120,139.25	546,874.31	498,525.78	53,793.65	40,945.51
002	Field Services		3,226,252.00	(219,068.00)			3,007,184.00	1,448,801.11	1,466,064.77	29,135.68	63,182.44
003	Board of Parole		174,554.00	(12,259.00)			162,295.00	78,620.53	78,921.17		4,753.30
	Agency Total	8,827.25	4,607,766.00	(326,975.00)			4,289,618.25	2,074,295.95	2,043,511.72	82,929.33	108,881.25
088	Women's Center									
001	Administration	26,451.27	426,913.00	(29,990.00)			423,374.27	202,314.45	202,825.26	7,224.00	11,012.56
002	Supportive Services	30,302.92	2,707,790.00	(323,458.00)			2,414,634.92	1,049,256.96	1,151,970.09	32,568.00	180,839.87
070	Capital Outlay	312,692.76					312,692.76	182,183.85	5,358.50	30,000.00	95,150.41
	Agency Total	369,446.95	3,134,703.00	(353,448.00)			3,150,701.95	1,433,755.26	1,360,151.85	69,792.00	287,002.84
089	Honor Farm									
001	Administration		1,836,713.00	(201,485.00)	(11,779.00)	1,623,449.00	744,456.46	847,234.10	5,786.72	25,971.72
002	Farm Account		283,576.00	(16,195.00)		267,381.00	129,559.73	120,292.36	619.95	16,908.96
003	Education / Vocation	7,532.68	252,867.00	(15,386.00)		245,013.68	116,260.16	113,731.89		15,021.63
071	Capital Outlay	5,542.46				5,542.46	5,542.46			
072	Capital Outlay	427.88				427.88	427.88			
073	Capital Outlay	84,832.74				84,832.74	49,681.68	24,952.64	2,819.00	7,379.42
074	Capital Outlay	220.44				220.44	220.44			
076	Capital Outlay		39,624.00	(39,624.00)						
	Agency Total	98,556.20	2,412,780.00	(272,690.00)	(11,779.00)	2,226,867.20	1,046,148.81	1,106,210.99	9,225.67	65,281.73
090	Wyo. Youth Treatment Center									
001	Administration		508,824.00	(18,239.00)	2,500.00	293,085.00	151,319.20	140,854.26		911.54
002	Supportive Services	40,719.65	2,371,548.00	(146,129.00)	(2,500.00)	2,263,638.65	1,063,923.79	1,087,958.94	43,966.16	67,789.76
004	Rehabilitative Services	8,941.49	470,117.00	(28,450.00)		450,608.49	204,423.78	221,797.24	6,011.28	18,376.19
071	Capital Outlay - Fire Code	13,707.44				13,707.44			13,707.44	
072	Capital Outlay - Safety Code	97,614.10				97,614.10	8,600.94	25,548.73	63,464.43	
073	Capital Outlay		50,000.00	(50,000.00)						
	Agency Total	160,982.68	3,200,489.00	(242,818.00)			3,118,653.68	1,428,267.71	1,476,159.17	127,149.31	87,077.49
091	Girls' School									
001	Administration	18.00	302,409.00	(25,247.00)	9,300.00	286,480.00	139,772.63	141,628.99	3,595.57	1,482.81
002	Supportive Services	18,288.36	2,176,024.00	(194,473.00)	(9,300.00)	1,990,539.36	962,911.30	953,760.34	45,437.59	28,434.13

State of Wyoming

GENERAL FUND APPROPRIATION CONTROL

1987-1988 Biennium Appropriation Control - By Agency By Program

June 30, 1988

Agy #	Prg #	Agency/Program	Appropriation Prior Years	Appropriation 1986 Session	Appropriation 1987 Session	Appropriation 1988 Session	Appropriation Adjustments	Total Appropriation Bien. 1987-1988	Appropriation Expenditures FY 1987	Appropriation Expenditures FY 1988	Encumbrances FY 1988	Appropriation Balance Bien. 1987-1988
091		Girls' School (Cont.)										
	004	Education - Rehabilitation		1,116,185.00	(55,111.00)			1,061,074.00	513,641.13	517,738.11	2,075.00	27,619.76
	071	Capital Outlay		101,000.00				101,000.00	17,500.23	68,159.68	15,340.09	
	072	Capital Outlay	49,417.98					49,417.98	16,726.63			32,691.35
	075	Capital Outlay	1,061.11					1,061.11	1,061.11			
	076	Capital Outlay	8,119.44					8,119.44	8,119.44			
		Agency Total	76,904.89	5,695,618.00	(274,831.00)			5,497,691.89	1,659,752.47	1,681,287.12	66,444.25	90,228.05
092		Hot Springs State Park										
	071	C/O - Terrace Study	692.99					692.99		692.99		
	073	C/O - Bridge	837,333.03				(738,475.11)	98,857.92	98,857.92			
		Agency Total	838,026.02				(738,475.11)	99,550.91	98,857.92	692.99		
093		Boys' School										
	001	Administration		421,253.00	(33,915.00)			387,338.00	199,250.71	172,299.67	8,362.00	7,425.62
	002	Supportive Services		2,463,143.00	(144,700.00)			2,318,443.00	1,130,756.89	1,139,014.25	8,040.00	40,632.86
	003	Health Services		118,145.00	(1,181.00)			116,964.00	51,735.70	53,802.95	2,109.00	9,316.35
	004	Rehabilitative Services		1,413,998.00	(80,279.00)			1,333,719.00	611,379.60	675,006.65	20,992.00	26,340.75
	076	Capital Outlay		2,850,000.00	(2,850,000.00)							
	083	Capital Outlay	30,599.20					30,599.20	4,322.59	3,259.44	22,817.37	
	084	Capital Outlay	5,189.41					5,189.41	5,189.41			
		Agency Total	35,588.61	7,266,539.00	(3,110,075.00)			4,192,052.61	2,002,633.90	2,043,382.96	62,320.37	83,715.38
094		Pioneer Home										
	001	Administration	46.95	292,840.00	(13,970.00)			278,916.95	140,289.13	137,595.72	797.24	234.86
	002	Supportive Services	12,925.22	1,873,845.00	(163,565.00)		(19,974.00)	1,703,229.22	800,717.90	808,711.45	18,378.11	75,421.76
	003	Health Services	3,919.51	807,975.00	(57,257.00)		(11,863.00)	737,774.51	341,938.76	351,700.06	5,324.65	38,811.04
	071	C/O - Generator	68,597.75					68,597.75	66,117.88			2,479.87
	072	C/O - Fire & Health Code	70,273.01					70,273.01	679.53	10,116.83	59,476.65	
	073	C/O - Concrete Apron	27,000.00					27,000.00	19,600.00	1,153.00		6,247.00
	074	C/O - Roof	119,433.93					119,433.93	109,831.21			9,602.72
	076	Capital Outlay		143,700.00	(143,700.00)							
		Agency Total	302,196.37	3,118,358.00	(378,492.00)		(31,837.00)	3,005,225.37	1,479,174.41	1,309,277.06	83,976.65	132,797.25
095		State Hospital										
	001	Administration	22,636.71	1,321,261.00	(47,863.00)			1,296,034.71	623,944.62	555,951.29	26,120.05	92,038.77
	002	Supportive Services	192,497.19	6,954,814.00	(409,237.00)			6,738,074.19	3,266,216.43	3,284,734.57	85,549.00	101,574.19
	003	Health Services		12,948,588.00	(456,765.00)			12,491,823.00	5,944,805.88	6,213,550.51	47,730.87	285,735.74
	004	Rehabilitative Services		3,934,986.00	(236,100.00)			3,698,886.00	1,786,940.32	1,641,052.75	11,626.91	259,266.02
	070	C/O - Fire Exits	1,165.38					1,165.38	321.00			844.38
	072	C/O - Boiler House Deaerator	22,353.92				(1,110.60)	21,243.32	21,243.32			
	073	C/O - Roads and Parking	2,245.81					2,245.81	2,185.39			60.42
	074	Fire Code Violations	1,236.65					1,236.65	1,236.65			
	078	C/O - Shop Buildings	10,522.97					10,522.97	5,670.00	4,852.97		
	080	Capital Outlay		370,000.00	(370,000.00)							
		Agency Total	252,658.63	25,529,649.00	(1,519,965.00)		(1,110.60)	24,261,232.03	11,652,565.61	11,698,122.09	171,026.81	739,519.52

096	Training School									
001	Administration	6,502.55	2,593,069.00	(201,310.00)		(16,986.00)	2,381,475.55	1,161,234.09	1,171,752.22	41,010.92	7,478.12
002	Supportive Services	356,550.97	6,911,179.00	(491,956.00)		(19,192.00)	6,766,581.97	3,151,067.76	2,962,801.02	549,763.17	102,900.02
003	Health Services	111,791.75	16,572,157.00	(993,041.00)		(18,096.00)	15,472,811.75	7,392,254.17	7,420,978.79	164,884.67	494,674.12
004	Rehabilitative Services	14,330.91	4,994,109.00	(321,450.00)			4,686,989.91	2,198,060.02	2,272,148.72	28,460.55	188,320.62
073	Capital Outlay	59,414.13				(59,414.13)					
077	Capital Outlay	6,791.20					6,791.20	1,288.00	1,639.66	3,863.54	
080	Capital Outlay	354,283.77					354,283.77	34,404.52	30,591.99		289,287.26
082	Mitchell Roof Repair	171,703.25					171,703.25	154,767.00			16,936.25
083	Chapel	147,421.00					147,421.00	147,421.00			
084	Capital Outlay		1,200,000.00	(1,200,000.00)							
085	Capital Outlay		520,000.00	(520,000.00)							
086	Capital Outlay		186,000.00	(186,000.00)							
	Agency Total	1,228,789.53	32,770,464.00	(3,907,557.00)		(103,688.13)	29,988,608.20	14,740,496.56	13,859,912.40	787,982.85	1,999,616.39
097	Veterans' Home of Wyoming									
001	Administration	1,147.74	286,597.00	(16,764.00)			270,980.74	129,022.52	131,039.15	913.05	10,006.02
002	Supportive Services	58,914.04	1,524,781.00	(158,280.00)		(24,372.00)	1,401,043.04	583,123.21	604,572.51	27,024.29	186,323.03
003	Health - Rehabilitation Services	7,415.20	653,362.00	(63,423.00)			597,354.20	276,099.88	280,601.94	3,413.20	37,239.18
070	Capital Outlay	54,929.23				(22,280.33)	32,648.90	32,648.90			
072	Capital Outlay	14,311.77					14,311.77	405.52			13,906.25
073	Capital Outlay	5,866.08				(5,665.89)	200.19	200.19			
075	Capital Outlay		140,000.00				140,000.00	140,000.00			
	Agency Total	142,584.06	2,604,740.00	(238,467.00)		(52,318.22)	2,456,538.84	1,161,500.22	1,016,213.60	31,350.54	247,474.48
098	Wyoming Retirement Center									
001	Administration	2,570.14	570,349.00	(19,840.00)			553,079.14	162,716.80	162,905.43	23,540.73	3,916.18
002	Supportive Services	20,705.92	1,735,884.00	(96,032.00)		(14,587.00)	1,645,970.92	765,600.87	853,431.80	27,428.00	19,510.25
003	Health Services	21,985.30	2,084,955.00	(112,103.00)		(33,879.00)	1,960,958.30	950,880.78	955,928.87	12,785.73	41,362.92
004	Rehabilitative Services		123,526.00	(7,495.00)			116,031.00	53,390.69	55,767.30	2,870.39	4,002.62
070	Capital Outlay		133,196.00	(133,196.00)							
	Agency Total	45,261.36	4,647,910.00	(368,666.00)		(48,466.00)	4,076,039.36	1,932,589.14	2,006,033.40	66,624.85	70,791.97
099	State Penitentiary									
001	Administration	3,193.53	1,427,820.00	(125,125.00)			1,305,888.53	660,944.65	609,607.46	6,710.01	28,626.43
002	Supportive Services	74,766.85	14,181,722.00	(813,650.00)		(370,000.00)	13,072,838.85	6,495,727.80	6,360,925.03	36,001.83	180,184.19
003	Health Services		1,130,510.00	(55,471.00)	465,575.00	280,000.00	1,820,614.00	601,457.49	838,475.52	294,356.38	86,324.61
004	Rehabilitative Services	568.99	1,905,470.00	(110,826.00)		5,000.00	1,800,212.99	888,942.31	848,109.46	28,809.42	34,351.80
061	Shoe Shop	548.93					548.93	548.93			
062	Sign Shop		28,282.00	(285.00)			27,939.00	12,014.99	14,427.23	602.94	953.84
063	License Plate Shop	537,521.07	1,557,653.00	(90,728.00)		85,000.00	1,889,446.07	1,425,264.46	418,631.25	14,018.07	31,532.29
064	Garment Shop	34,921.78	82,860.00	(5,779.00)			112,002.78	61,062.76	45,481.83	2,490.00	2,968.19
070	Capital Outlay	990,175.66					990,175.66	285,409.03	75,740.83	600,000.00	29,025.80
073	Chapel Furniture	2,723.47				(2,204.47)	519.00	519.00			
076	Family Visitor Center	9,247.89				(7,332.24)	1,915.65	1,515.65			400.00
077	Capital Outlay		126,000.00	(126,000.00)							
	Agency Total	1,653,668.17	20,240,317.00	(1,327,862.00)	465,575.00	(9,536.71)	21,022,161.46	10,433,407.05	9,211,398.61	982,988.65	394,367.15
101	Supreme Court									
001	Administration	20,645.00	2,946,655.00	(1,186.00)			2,966,114.00	1,431,638.12	1,330,890.36	43,151.92	160,453.60
002	Judicial Nominating Committee		13,446.00	(598.60)			12,848.00	836.16	5,693.97	1,609.90	4,707.97
003	Judicial Legal Contin.		50,000.00	(25,250.00)			24,750.00				24,750.00
004	Law Library	12,323.00	602,872.00	(125,300.00)			489,895.00	237,817.38	224,251.73	2,050.00	25,795.89
005	County Courts	130,210.91	6,768,550.00	(224,267.00)			6,674,473.91	3,075,475.12	3,231,885.42	31,984.10	335,129.27

State of Wyoming
GENERAL FUND APPROPRIATION CONTROL
1987 1988 Biennium Appropriation Control By Agency By Program
June 30, 1988

Agy #	Prg #	Agency/ Program	Appropriation Prior Years	Appropriation 1986 Session	Appropriation 1987 Session	Appropriation 1988 Session	Appropriation Adjustments	Total Appropriation Bien. 1987-1988	Appropriation Expenditures FY 1987	Appropriation Expenditures FY 1988	Encumbrances FY 1988	Appropriation Balance Bien. 1987-1988
101		Supreme Court (Cont.)										
	006	County Court Planning Committee		15,000.00	(150.00)			14,850.00	2,267.27	4,460.72		8,122.01
	007	County Court Computers			78,000.00	180,000.00		258,000.00		27,038.69	230,961.31	
		Agency total	163,178.91	10,396,503.00	(298,751.00)	180,000.00		10,440,930.91	4,748,034.05	4,824,200.89	309,737.25	558,958.74
103		Judicial Supervisory Commission										
	001	Administration		23,710.00	(1,024.00)			22,686.00	362.06	1,849.13		20,474.81
120		Judicial District 1A										
	001	Administration		537,025.00	(10,012.00)			527,013.00	152,511.91	148,833.16		25,667.93
121		Judicial District 1B										
	001	Administration	2,842.24	367,364.00	(5,220.00)			364,986.24	149,972.02	169,384.95	5,731.00	39,898.27
122		Judicial District 2A										
	001	Administration	22,016.56	324,743.00	(6,395.00)			340,364.56	148,708.38	148,963.00	25,009.57	17,683.61
123		Judicial District 2B										
	001	Administration	6,500.00	412,990.00	(14,730.00)			404,760.00	168,594.48	172,971.99	900.00	62,493.53
124		Judicial District 3B										
	001	Administration		539,769.00	(9,770.00)			529,999.00	147,786.47	151,902.88		30,309.65
125		Judicial District 3A										
	001	Administration		335,516.00	(11,182.00)			324,334.00	140,996.00	145,677.76		37,660.24
126		Judicial District 4										
	001	Administration	6,800.00	468,575.00	(20,822.00)			454,553.00	208,545.45	213,958.13		32,049.42
127		Judicial District 5A										
	001	Administration		378,268.00	(9,095.00)			369,173.00	182,436.77	177,979.94	1,400.00	7,356.29
	002	Water Litigation		254,987.00	(2,550.00)			252,437.00	83,886.25	90,022.41		78,528.34
		Agency total		633,255.00	(11,645.00)			621,610.00	266,323.02	268,002.35	1,400.00	85,884.63
128		Judicial District 5B										
	001	Administration	11,500.00	568,577.00	(10,110.00)			569,967.00	175,043.05	160,957.68		55,966.27
129		Judicial District 6A										
	001	Administration	8,284.34	379,749.00	5,062.00			393,095.34	172,068.50	179,125.21	11,450.00	30,451.63
130		Judicial District 7A										
	001	Administration		293,959.00	(9,642.00)			284,317.00	136,026.90	134,903.42		15,386.68
131		Judicial District 7B										
	001	Administration		425,896.00	(13,208.00)			410,688.00	195,614.72	199,118.64		15,954.64

152	Judicial District 9A										
001	Administration	4,948.00	406,394.00	(17,856.00)			393,686.00	186,839.37	195,489.97		11,356.66
153	Judicial District 8A										
001	Administration		341,774.00	(9,103.00)			332,671.00	146,272.58	155,475.27		30,873.15
154	Judicial District 9B										
001	Administration		397,250.00	(14,892.00)			382,358.00	169,001.86	181,720.94		31,635.20
155	Judicial District 6B										
001	Administration	6,370.00	365,583.00	(15,406.00)			356,547.00	159,201.39	181,293.03	4,623.33	11,429.25
156	Judicial District 8B										
001	Administration		536,939.00	(12,449.00)			524,490.00	150,158.55	149,041.78		25,309.67
151	District Attny. - Laramie County										
001	Administration	9,071.22	974,507.00	(46,468.00)			937,110.22	455,421.97	388,938.52		112,749.73
157	District Attny. - Natrona County										
001	Administration		876,348.00	(51,096.00)		15,765.00	839,017.00	412,685.43	407,151.74	5,650.00	15,551.83
160	County & Prosecuting Attorneys										
001	Administration		894,000.00	25,215.00			919,215.00	457,747.92	461,466.96		0.12
201	Legislative Service Office										
001	Administration	1,267,681.83		4,956,387.00	1,099,554.00		6,603,622.83	2,797,406.64	2,254,146.85	1,236,509.13	315,561.21
367	U.W. - Higher Ed. Computer Net.										
001	Administration	338,166.52	708,886.00	587,165.00			1,634,217.52	867,220.47	676,693.08	88,345.75	1,958.22
467	U.W. - Development										
001	Office of Development	17,901.85	782,680.00	(37,363.00)			763,218.85	555,254.50	590,030.41	14,482.10	3,451.84
002	Centennial Fund - Matching	2,035,279.02					2,035,279.02	809,896.42	445,382.60	780,000.00	
003	American Heritage Center	988,394.07	3,170,645.00				4,159,039.07	128,696.35	98.27	4,030,244.45	
004	Art Museum		250,000.00	(250,000.00)							
	Agency Total	3,041,574.94	4,203,325.00	(287,363.00)			6,957,536.94	1,293,847.27	835,511.28	4,824,726.55	3,451.84
	Fund Total	$ 36,842,010.20	$771,829,340.00	$(19,299,304.00)	$ 18,451,141.00	$ 31,420,463.91	$839,243,651.11	$394,701,990.71	$351,758,294.07	$ 72,320,107.45	$ 20,483,258.88

STATE OF WYOMING
EARMARKED REVENUE FUND
WYOMING WATER DEVELOPMENT ACCOUNTS
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE
ARISING FROM CASH TRANSACTIONS
JUNE 30, 1988

	Coal Tax Account I (02-029-002)	Oil & Gas Tax Account II (02-029-003)
Assets		
Cash with Treasurer	$185,164,372	$ 27,290,683
Loans Receivable[1]	8,242,094	9,419,502
Cash in Subsidiary Accounts	2,219,702	380,529
Total Assets	$195,626,168	$ 37,090,714
Liabilities, Reserves and Fund Balance:		
Liabilities:	$	$
Reserves:		
Reserved for Appropriation	87,947,524	5,206,296
Reserved for Grants	53,414,464	5,369,786
Reserved for Loans	15,038,825	2,338,247
Reserved for Buy-Backs	110,000	
Total Reserves	156,510,813	12,914,329
Fund Balance, June 30, 1988	39,115,355	24,176,385
Total Liabilities, Reserves and Fund Balance	$195,626,168	$ 37,090,714

[1]Loans Receivable are long term loans and no interest or principal will be received on many of these for five years and most are being amortized on 35 to 50 year loans.

STATE OF WYOMING
EARMARKED REVENUE FUND
STATEMENT OF APPROPRIATIONS AND EXPENDITURES
WYOMING WATER DEVELOPMENT ACCOUNT
(COAL TAX 02-029-002)
FOR FISCAL YEAR ENDED JUNE 30, 1988

Agency Account	Session Chapter	Name	Loans From Fund	Terms	Grants	Appropriation	Used FY 1988	Repealed[1] FY 1988 S.L.	Unused Loans Grants and Appropriations
029-004	'81-8 (41-2-119)	Water Development Grants	$		$ 399,073	$	$	$	$ 399,073
	'84-35 (2)				467,339				467,339
029-015	'84-52 (5)(a)	Deer Creek				1,321,469	140,847		1,180,622
029-018	'85-228 (4)(g)	Wind River-Blue Holes				89,287		89,287	
029-025	'82-60 (5)(c)	Corn Creek				20,755		20,755	
029-026	'82-60 (5)(d)	Little Snake River Project				17,342,007	667,239	16,674,768	
029-029	'82-60 (5)(g)	Big Sandy				223,788		223,788	
	'82-60 (5)(k)	Granger	120,000	5% 30 yrs				120,000	
029-031	'82-60 (8)	Water Commission Appropriation				127,136	50,833	76,303	
053-016	'82-10 (3)	Buffalo Bill Dam				35,780,000	11,106,000		24,674,000
029-042	'83-166 (3)(j)	Little Big Horn				38,770		38,770	
029-032	'85-228 (3)(k)	Rock Springs-Green River				4,542		4,542	
029-036	'83-166 (4)(n)	Cody Canal (LCS)				4,549		4,549	
029-040	'83-166 (5)(p)	Willwood Level II				435,934	3,335	432,599	
029-058	'84-20 (2)	Town Basin Water Projects			406,397		97,607		308,790
			406,398	4% 40 yrs.			97,608		308,790
029-045	'85-228 (5)(f)	Environmental and Archaelogical Assessment				415,450	59,915	355,535	
	'86-113 (5)(f)					600,000		600,000	
029-017	'84-52 (5)(b)	Gooseberry				581,339	204	581,135	
029-012	'84-52 (5)(c)	Westside				1,000,000		1,000,000	
029-049	'84-52 (5)(d)	Upper Bear River-Sulphur Creek				15,411		15,411	
029-050	'84-52 (5)(e)	Middle Fork Powder River Reservoir				2,438,194	11,916	2,426,278	
	'84-52 (6)(b)	Little Big Horn - Attorney General				277,095	(22,905)	300,000	
	'84-52 (41-2-901)	Little Big Horn				3,000,000		3,000,000	
029-015	'85-09 (5)	Deer Creek				45,000,000			45,000,000
015-004	'85-100 (1)	Big Horn Adjutication - Attorney General				363,100	78,001		285,099
037-002	'85-100 (3)	Big Horn Adjutication - Engineer Office				427,932	64,404		363,528
029-049	'85-101 (4)(a)	Sulphur Creek	4,876,281	4% 50 yrs.			3,320,936		1,555,345
	(4)(b)				14,628,842		9,962,807		4,666,035
	'86-94 (4)(a)	Sulphur Creek	1,250,000	4% 50 yrs.					1,250,000
	(4)(b)				3,750,000				3,750,000

029-052	'85-228 (7)(a)	Buffalo Municipal				26,318	9,450	16,868		
029-033	'85-228 (8)(c)	Tongue River				499,798	222,782	277,016		
029-006	'85-228 (9)(b)	Rawlins Groundwater				98,153	98,153			
029-038	'85-228 (9)(c)	Shell Valley Watershed				36,597	4,288			32,309
	'86-113 (9)(c)					250,000				250,000
029-051	'85-228 (9)(d)	Upper Bear/West Fork III				472,317	3,442	468,875		
029-001	'86-37 (29)	General Fund Administration				675,826	523,999	151,827		
	'87-231 (29)	(Transferred Oil and Gas Acct. 002)				198,772	142,830			55,942
	'86-91 (4)(a)	Lake Adelaide Project	550,000	4% 50 yrs.						550,000
	(4)(b)				1,650,000					1,650,000
029-053	'86-94 (4)(a)	Glenrock Water Project	163,998	4% 30 yrs			20,098	—		143,900
	(4)(b)				491,994		60,293			431,701
029-006	'86-95 (4)(a)	Rawlins Groundwater	2,815,976	4% 50 yrs.			1,378,079			1,437,897
	(4)(b)				4,693,293		2,296,799			2,396,494
029-006	'86-96 (4)(a)	Upper Bear/West Fork	2,500,000	4% 50 yrs.				2,500,000		
	(4)(b)				7,500,000			7,500,000		
	'86-99 (4)(a)	Buffalo Raw Water Supply	63,791	4% 35 yrs.			63,791			
	(4)(b)				191,372		191,373			(1)
	'86-107 (4)(a)	Gooseberry Reservoir Project 2	1,325,000	4% 50 yrs.				1,325,000		
	(4)(b)				3,975,000			3,975,000		
029-058	'86-113 (7)(a)	Big Horn Basin Plan Study				106,882	72,833			34,049
029-061	'86-113 (8)(a)	Edgerton/Midwest				521,433	127,028	394,405		
029-037	'86-113 (9)(a)	Shoshone Municipal Pipeline				1,145,372	725,480			419,892
029-064	'86-113 (9)(c)	Wright Municipal Supply				98,365		98,365		
	'86-113 (13)	Select Water Committee Leg.				114,500				114,500
029-020	'86-114 (4)(a)	City of Cheyenne				73,979	23,344			50,635
					38,881,732		28,137,839			10,743,893
029-067	'86-120 (5)(a)	Fremont Lake	175,000	5% 30 yrs.			37,834			137,166
	(5)(b)				151,318			(23,682)		175,000
029-038	'87-112 (4)	Shell Water Supply Project	166,600	4% 30 yrs.			128,073			38,527
					499,800		393,218			106,582
029-064	'87-113 (4)	Wright Water Project	112,500	4% 30 yrs.						112,500
					337,500		168,618	—		168,882
029-072	'87-115 (5)	Yoder Ground Water			30,000		4,625			25,375
029-037	'87-116	Shoshoni Municipal Pipe Line Project	9,187,500	4% 50 yrs.			83,750			9,103,750
					27,562,500		251,250			27,311,250
	Carryover Subtotal		23,713,044		105,616,160	113,825,070	60,808,016	42,647,394		139,698,864
	'88-4 (4)(a)	Bedford Water Project	346,500	4% 44 yrs.						346,500
	(4)(b)				703,500					703,500
	'88-5 (4)(a)	Pine Haven Water Project	54,450	4% 25 yrs.						54,450
	(4)(b)				110,550					110,550

STATE OF WYOMING
EARMARKED REVENUE FUND
STATEMENT OF APPROPRIATIONS AND EXPENDITURES
WYOMING WATER DEVELOPMENT ACCOUNT
(COAL TAX 02-029-002)
FOR FISCAL YEAR ENDED JUNE 30, 1988

Agency Account	Session-Chapter	Name	Loans From Fund	Terms	Grants	Appropriation	Used FY 1988	Repealed[1] FY 1988 S.L.	Unused Loans Grants and Appropriations
037-	'88-28 (1)	Endangered Species				46,000			46,000
067-	'88-30 (1)	Water Resource Center University				1,368,000			1,368,000
029-	'88-79 (4)(b)	Natrona County Regional Water System				150,000			150,000
029-	'88-79 (4)(b)	North. Washakie Co. Flood Control Study				75,000			75,000
029-	'88-79 (5)(a)	Buffalo Municipal Reservoir Project				200,000			200,000
029-	'88-79 (5)(a)	Crow Creek Flood Control / Groundwater Recharge Project				150,000			150,000
029-	'88-79 (5)(a)	Edgerton/Midwest Water Supply Project				300,000			300,000
029-	'88-79 (5)(a)	Little Snake River Water Project - 1				3,000,000			3,000,000
029-	'88-79 (5)(a)	Middle Fork Dam and Reservoir Proj. - 2				2,000,000			2,000,000
029-	'88-79 (5)(a)	Rock Springs/Green River Water Supply P.				125,000			125,000
029-	'88-79 (5)(a)	Smith Fork Dam and Reservoir Project				50,000			50,000
029-	'88-79 (5)(a)	Tongue River/Sheridan Water Supply				250,000			250,000
029-	'88-79 (5)(a)	West Fork Dam and Reservoir Project				50,000			50,000
029-	'88-79 (5)(b)	Big Sandy Salanity Control Project				1,000			1,000
029-	'88-79 (5)(b)	Cody Canal/Lakeview Water Management Prj.				1,000			1,000
029-	'88-79 (5)(b)	Corn Creek Irrigation Project				1,000			1,000
029-	'88-79 (5)(b)	Viva Naughton Reservoir Enlargement Proj.				1,000			1,000
029-	'88-79 (5)(b)	Westside Irrigation Project				5,000			5,000
029-	'88-79 (5)(b)	Wind River/Blue Holes Project				1,000			1,000
029-	'88-79 (5)(c)	Big Horn Basin Rural Domestic Water Supply Project				125,000			125,000
029-	'88-79 (5)(c)	Centennial Domestic Water				150,000			150,000
029-	'88-79 (5)(c)	Bitter Creek Drainage Flood Control Study				150,000			150,000
029-	'88-79 Sec. (7)	Sandstone Project Appropriation				5,000,000			5,000,000
029-	'88-79 Sec. (12)	Snake River Basin (Engineer)				30,000			30,000
029-	'88-79 Sec. (13)	Big Horn General Stream Adjudication				150,000			150,000
029-	'88 89 Sec. (29)	Water Development Administration				1,942,948			1,942,948
029-	'88-35 Sec. (37)	State Engineer Board Controls				165,000			165,000
	1988 S.L. Subtotal		400,950		814,050	15,486,948			16,701,948
	FY 1988 Total Activity		$ 24,113,994		$106,430,210	$129,312,018	$ 60,808,016	$ 42,647,394	$156,400,812

STATE OF WYOMING
EARMARKED REVENUE FUND
STATEMENT OF APPROPRIATIONS AND EXPENDITURES
WYOMING WATER DEVELOPMENT ACCOUNT
(OIL AND GAS TAX 02-029-003)
FOR FISCAL YEAR ENDED JUNE 30, 1988

Agency Account	Session Chapter	Name	Loans From Fund	Terms	Grants	Appropriation	Used FY 1988	Repealed[1] FY 1988 S.L.	Unused Loans Grants and Appropriations
029-025	'83-70	Hawk Springs	$		$	$ 45,500	$	$	$ 45,500
040-090	'83-70	Hawk Springs Game and Fish				11,737	308		11,429
029-030	'83-163	Shell Canal	95,000	6% 50 yrs.[2]					95,000
					95,000				95,000
029-014	'84-16 (2)	Iron Creek			57,451		57,451		
029-014	'84-16 (2)	Shoshone Irrigation Dist.	40,215	4% 25 yrs.[2]			40,215		
029-014	'84-16 (2)	Deaver Irrigation District	17,235	4% 25 yrs.[2]			17,235		
029-005	'84 21 (2)	Buffalo Water Project	4,089	4% 25 yrs.[2]			4,089		
					4,090		4,090		
029-068	'84-24 (3)	Kirby Ditch Water Project	40,149	4% 25 yrs.			4,830	35,319	
					40,149		4,829	35,320	
029-024	'84-26 (2)	Riverton Valley Water Project			244,597		241,315	3,282	
	'84-26 (2)	Riverton Irrigation District	122,299	4% 50 yrs.[2]			120,658	1,641	
	'84-26 (2)	City of Riverton	122,299	4% 50 yrs.[2]			120,658	1,641	
029-021	'85-90 (3)(a)	Casper Alcova			1,263,000		162,725		1,100,275
029-046	'85-116 (3)(a)	Lovell Irrigation	366,109	4% 30 yrs.[3]			87,550		278,559
					366,108		87,550		278,558
029-011	'85-117 (3)(a)	Sheridan Intake			28,384		28,384		
029-020	'85-116 (1)(b)	Crystal-Granite	571,856	4% 50 yrs.[3]			79,551		492,305
	(1)(c)				571,856		79,551		492,305
029-057	'85-173 (2)	Game and Fish Habitat - Lower-Clear Creek				186,670		186,670	
029-025	'85-224 (1)(a)	Hawk Springs Dam Repair			301,170		31,626		269,544
	(1)(b)	Hawk Springs Canal Repair			239,852		198,658		41,194
	(1)(c)		216,818	6% 45 yrs.[2]			179,738		37,080
029-047	'86-113 (10)(a)	Lake Hattie				10,872	26,716		(15,844)
							(15,844)		15,844
053-061	'86-39 (1)(a)	Fontennelle Dam				5,000,000	2,881,271		2,118,729
029-054	'86-97 (4)(a)	Goshen Irrigation District	99,285	4% 50 yrs.			33,022		66,263
					297,856		99,067		198,789
029-061	'86-98 (4)(a)	Midwest Rehab Project Loan	25,000	4% 25 yrs.			24,960		40
					75,000		74,880		120

STATE OF WYOMING
EARMARKED REVENUE FUND
STATEMENT OF APPROPRIATIONS AND EXPENDITURES
WYOMING WATER DEVELOPMENT ACCOUNT
(OIL AND GAS TAX 02-029-003)
FOR FISCAL YEAR ENDED JUNE 30, 1988

Agency Account	Session Chapter	Name	Loans From Fund	Terms	Grants	Appropriation	Used FY 1988	Repealed[1] FY 1988 S.L.	Unused Loans Grants and Appropriations
015-008	'87-110 (1)	North Platte Litigation				2,772,839	591,321		2,181,518
029-065	'87-114 (6)	Wild Rose Water Project	31,500	4% 20 yrs.			31,500		
					94,500		94,500		
029-047	'87-136 (3)	Laramie Rivers Company Water Project	165,000	4% 20 yrs.			165,000		
029-001	'87-231 (029)	Water Development Administration (Transferred to Coal Tax Account 001)				198,772			198,772
	Carryover Subtotal		1,916,854		3,679,013	8,226,190	5,557,404	263,873	8,000,780
029-001	'87-231 (029)	Water Development Administration (Transferred to Coal Tax Account 001)				(198,772)			(198,772)
	Adjusted Subtotal		1,916,854		3,679,013	8,027,418	5,557,404	263,873	7,802,008
029-	'88-3 (3)(a)	Cheyenne Well Rehabilitation Project			200,000				200,000
029-	'88-7 (4)(a)	Highline Ditch Rehabilitation Project	130,000	4% 30 yrs.					130,000
	(4)(b)				130,000				130,000
029-	'88-8 (4)(a)	Fairview Water Supply Project			150,000				150,000
	(4)(b)		775,500	4% 50 yrs.					775,500
	(4)(c)				1,574,500				1,574,500
029-	'88-12 (4)(a)	Lake Hattie Dam Rehabilitation Project	90,000	4% 50 yrs.					90,000
	(4)(b)				270,000				270,000
	(6)(a)		93,000	4% 20 yrs.					93,000
029-	'88-13 (4)(a)	Kemmerer City Dam Rehabilitation Project	280,500	4% 50 yrs.					280,500
	(4)(b)				569,500				569,500
029-	'88-52 (074)	Expansion and Improvement of Hawk Springs Recreation Area				110,000			110,000
029	'88-79 (6)(b)	Casper Raw Water Supply Project				75,000			75,000
029-	'88-79 (6)(b)	Cheyenne North Crow Reservoir Rehab. Pr.				100,000			100,000
029-	'88-79 (6)(b)	Ferris Ditch Diversion Dam Rehab. Proj.				80,000			80,000

029	'88 79 (6)(b)	Highland Hanover Canal Improvement Proj.			25,000			25,000
029	'88 79 (6)(b)	Lander Worthen Meadows Dam Rehab. Proj.			200,000			200,000
029	'88 79 (6)(b)	LeClair Canal Improvement Project			25,000			25,000
029	'88 79 (6)(b)	Upper Bluff Canal Improvement Project			15,000			15,000
029	'88 79 (6)(b)	Willwood Dam Outlet Works Rehab. Proj.			50,000			50,000
037	'88 35 Sec. 37	States West Stream Flow Gaging			143,520			143,520
037	'88 35 Sec. 37	USGS/Sed Sediment			25,800			25,800
	1987 S.L. Subtotal		1,369,000	2,894,000	849,320			5,112,320
	FY 1988 Total Activity		$ 3,285,854	$ 6,573,013	$ 8,876,738	$ 5,557,404	$ 263,873	$ 12,914,328

* Ch 117 1987 S.L., Sec. 4, $15,000,000 Loan from Permanent Wyoming Mineral Trust Fund for Shoshoni Municipal Water Project is not accounted for in the Water Development Account.

1 Chapter 52, S.L. 1984, Sec. II and Sec. 7 (a) Unexpended funds appropriated from the Water Development Account"....shall revert to the Water Development Account on July 1, of the year in which the final report is due to the Legislature for the project study."

2 No principal or interest is due and payable first 5 years of term of loan. (Term of loan for purpose of repayment shall not commence until project substantially completed.) Interest shall not accrue on principal first 5 years. Principal shall be amortized over remaining years of loan.

3 Principal and interest shall be due and payable immediately upon completion of project.

PROPRIETARY FUNDS

Funds included:

Intragovernmental Fund - To account for operations that provide goods or services to other agencies or programs of a government on a cost-reimbursement basis. Includes the operations of data services, motor vehicle, central supply and duplicating, telecommunications, aeronautics and the Honor Farm agricultural sales.

Enterprise Fund - To account for operations that provide goods or services to public on a user-charge basis. Includes the operations of the Liquor Commission and Canteen operations at state institutions.

Information contained:

Combining Financial Statements
- Statement of Revenue Collected and Expenditures Paid
  - Intragovernmental Fund
  - Enterprise Fund
- Supplementary Schedules
  - Statement of Expenditures and Encumbrances Compared with Authorization
    - Intragovernmental Fund
  - Statement of Receipts and Disbursements (by account)

STATE OF WYOMING
COMBINING STATEMENT OF REVENUE COLLECTED
AND EXPENDITURES PAID
PROPRIETARY FUND TYPE - INTRAGOVERNMENTAL FUND
FOR THE YEAR ENDED JUNE 30, 1988

	Data Services	Motor Vehicle	Supply System Warehouse
Revenue Collected:			
Pooled Fund Interest	$ 82,599	$ 205,076	$ 35,782
Charges for Sales & Service	12,352,663	1,209,432	1,072,623
Other Uses of Property & Money		120	
Current Year Recoveries		11,000	12,283
Other	102	3	
Total Revenue Collected	12,435,364	1,425,631	1,120,688
Expenditures Paid:			
Personal Services	4,809,517	320,048	168,558
Supportive Services	9,562,225	1,220,930	31,682
Restrictive Costs or Services	39,621	19,792	3,529
Non-Operating Expenditures			787,809
Contractual Services	472,913		
Total Expenditures Paid	14,884,276	1,560,770	991,578
Excess (Deficit) of Revenue Collected Over Expend. Paid Before Operating Transfers	(2,448,912)	(135,139)	129,110
Operating Transfers In (Out):			
To General Fund	(470)		
From General Fund	1,238		
To Agency Depreciation Reserve		(574,813)	(6,351)
From Agency Depreciation Reserve	2,581,962	633,970	
Total Operating Transfers In (Out)	2,582,730	59,157	(6,351)
Excess (Deficit) of Revenue Collected Over Expenditures Paid	$ 133,818	$ (75,982)	$ 122,759

Central Duplicating	Tele-communic. Leasing	Aeronautics Operational Services	Honor Farm Agric. Sales	Total June 30, 1988	Total June 30, 1987
$ 144,523	$ 10,173	$ 33,235	$	$ 511,388	$ 484,425
2,564,736	5,301,349	233,467	343,776	23,078,046	27,102,533
				120	2,981
189	5,000			28,472	20,590
				105	1,801
2,709,448	5,316,522	266,702	343,776	23,618,131	27,612,330
708,553				6,006,676	6,272,632
1,635,964	5,147,231	167,375		17,765,407	16,585,085
45,976				108,918	108,908
				787,809	894,304
				472,913	740,461
2,390,493	5,147,231	167,375		25,141,723	24,601,390
318,955	169,291	99,327	343,776	(1,523,592)	3,010,940
	(16,604)		(341,755)	(358,829)	(330,474)
				1,238	
(65,965)				(647,129)	(3,183,996)
				3,215,932	2,207,482
(65,965)	(16,604)		(341,755)	2,211,212	(1,306,988)
$ 252,990	$ 152,687	$ 99,327	$ 2,021	$ 687,620	$ 1,703,952

STATE OF WYOMING
COMBINING STATEMENT OF REVENUE COLLECTED AND EXPENDITURES PAID
PROPRIETARY FUND TYPE - ENTERPRISE FUND
FOR THE YEAR ENDED JUNE 30, 1988

	Liquor Commission	Canteen Operations	Total (Memorandum only) June 30, 1988	Total (Memorandum only) June 30, 1987
Revenue Collected:				
Sales Tax	$	$ 369	$ 369	$ 452
Pooled Fund Interest		9,955	9,955	9,854
Charges for Sales & Service		558,177	558,177	582,389
Liquor Commission Collections	28,493,106		28,493,106	29,508,811
Liquor Future Contracts				1,181
Other	189		189	795
Total Revenue Collected	28,493,295	568,501	29,061,796	30,103,482
Expenditures Paid:				
Personal Services	770,255		770,255	847,167
Supportive Services	139,553	17,276	156,829	141,950
Restrictive Costs or Services	42,584		42,584	94,329
Purchases for Resale	22,641,866	514,086	23,155,952	23,798,706
Contractual Services	1,050		1,050	
Total Expenditures Paid	23,595,308	531,362	24,126,670	24,882,152
Excess of Revenue Collected Over Expenditures Paid Before Operating Transfers	4,897,987	37,139	4,935,126	5,221,330
Operating Transfers In (Out):				
To General Fund	(4,437,018)	(20,309)	(4,457,327)	(5,082,784)
From General Fund	413		413	
From Expendable Trust Fund		100	100	
Total Operating Transfers In (Out)	(4,436,605)	(20,209)	(4,456,814)	(5,082,784)
Excess of Revenue Collected Over Expenditures Paid	$ 461,382	$ 16,930	$ 478,312	$ 138,546

STATE OF WYOMING
INTRAGOVERNMENTAL FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
FOR FISCAL YEAR ENDED JUNE 30, 1988

Agency Account No.	Account Name	Reserve for Encumbrances Prior Years	Expenditures Prior Years	Encumbrances Prior Years	Credit (Charge) to Fund Balance	FY 1988 Appropriations (Revised)	FY 1988 Expenditures	FY 1988 Encumbrances	FY 1988 Unencumbered Balance
006-007	Data Services Division	$ 617,262	$ 486,453	$ 128,726	$ 2,083	$ 17,223,594	$ 14,397,823	$ 2,265,160	$ 560,611
006-010	Motor Vehicle Division					2,032,538	1,560,771	379,151	92,616
006-012	Supply System Warehouse					1,361,362	991,579	242,425	127,358
006-084	Central Duplication					2,632,371	2,390,493	127,736	114,142
006-085	Telecommunications					5,479,893	5,147,231	146,802	185,860
009-003	Aeronautics Commission					286,907	167,375		119,532
	Total	$ 617,262	$ 486,453	$ 128,726	$ 2,083	$ 29,016,665	$ 24,655,272	$ 3,161,274	$ 1,200,119

STATE OF WYOMING

ALL PROPRIETARY FUND TYPES

STATEMENT OF RECEIPTS AND DISBURSEMENTS

FOR FISCAL YEAR ENDED JUNE 30, 1988

Agency Account No.	Account Name	Account Cash & Investments At Cost or Amortized 7/1/87	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/88
Intragovernmental Fund								
006-007	Data Services	$ 1,291,526	$ 14,321	$ 15,004,243	$ 470	$ 14,290,510	$ 593,767	$ 1,425,343
006-010	Motor Vehicle Mgmt Systems	3,025,754	5,302	2,054,299	574,813	1,341,347	219,424	2,949,771
006-012	Supply Systems Warehouse	511,469	26,052	1,094,636	6,351	966,980	24,599	634,227
006-084	Central Duplicating	2,042,942	54,336	2,655,112	65,966	2,321,171	69,322	2,295,931
006-085	Telecom - Leasing	43,037	839,255	4,477,267	16,604	5,147,231		195,724
009-003	Aeronautics Operational Services	507,147	278	266,425		160,843	6,532	606,475
089-002	Wyoming Honor Farm - Ag Sales	4,208	158,677	185,099	341,755			6,229
Total Intragovernmental Fund		7,426,083	1,098,221	25,737,081	1,005,959	24,228,082	913,644	8,113,700
Enterprise Fund								
050-001	Liquor Commission Administration	44,697	(1,475)	1,517,757		827,988	125,453	607,538
050-002	Liquor Sales & Purchases - Resale	1,193,029	28,493,266		5,952,858	22,641,866		1,091,571
088-088	Canteen - Womens' Center	13,015	19,485	893		19,011		14,382
089-089	Canteen - Honor Farm	368	18,206	124		15,937		2,761
091-091	Canteen - Girls' School	4,225	12,992	314		12,676		4,855
093-093	Canteen - Boys' School	3,140	10,787	236		12,228		1,935
095-095	Canteen - State Hospital	10,382	79,275	1,327	20,309	59,607		11,068
096-096	W S I S Canteen	37,905	53,880	2,759		54,629		39,915
097-097	Canteen - Veterans' Home	17,126	28,450	1,123		25,563		21,136
099-099	Canteen - Penitentiary	63,127	335,470	3,279		328,011	3,700	70,165
Total Enterprise Fund		1,387,014	29,050,336	1,527,812	5,973,167	23,997,516	129,153	1,865,326
Total Proprietary Fund Types		$ 8,813,097	$ 30,148,557	$ 27,264,893	$ 6,979,126	$ 48,225,598	$ 1,042,797	$ 9,979,026

TRUST AND AGENCY FUNDS, EXCLUDING EXPENDABLE TRUST

Funds included:

Nonexpendable Trust Fund - To account for assets held by the state in a trustee capacity, where the principal may not be expended. Includes the Permanent Wyoming Mineral Trust Fund, and the operations of various accounts within the Trust and Agency Fund, established for the benefit of specific institutions and their residents.

Pension Trust Fund - To account for public employee retirement systems.

Agency Funds - To account for the federal fund and various accounts within the trust and agency fund, in which the state acts as an agent for individuals, private organizations, other governments or other funds.

Information contained:

Combining Financial Statements
- Statement of Revenue and Expenditures Paid - Nonexpendable and Pension Trust Funds
- Statement of Receipts and Disbursements - Agency Funds

Supplementary Schedules
- Statement of Receipts and Disbursements (by account)

STATE OF WYOMING
COMBINING STATEMENT OF REVENUE AND EXPENDITURES PAID
NONEXPENDABLE AND PENSION TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 1988

	Nonexpendable Trust Funds				
	Permanent Land Fund	Permanent Mineral Trust Fund	Trust & Agency Institutions	Trust & Agency Other	Total Nonexpend. Trust June 30, 1988
Revenue:					
Severance Tax - Coal	$	$ 18,668,370	$	$	$ 18,668,370
- Trona		1,112,977			1,112,977
- Uranium		107,203			107,203
- Stripper Oil		2,735,210			2,735,210
- Oil		24,615,686			24,615,686
- Gas		11,378,020			11,378,020
Other Taxes					
Oil & Gas Royalties	21,540,579		161,455		21,702,034
Coal Royalties	4,992,794				4,992,794
Sodium & Trona Royalties	6,503,011				6,503,011
Sand & Gravel Royalties	561,062				561,062
Other Royalties	305,193				305,193
Surface Damages	334,627				334,627
Right-of-Ways & Easements	123,723				123,723
Pooled Interest		11,485,093	170,779	18,785	11,674,657
Other Investment Income		66,938,942			66,938,942
Gifts & Donations			101		101
Private Source Settlements				52,607	52,607
Federal Grants				4,397,334	4,397,334
Real Estate Sales	269,057				269,057
Retirement Contribution					
Other					
Total Revenue	34,630,046	137,041,501	332,335	4,468,726	176,472,608
Expenditures Paid:					
Supportive Services			4,738		4,738
Capitol Outlay			280		280
Retirement Refunds					
Retirement Payments					
Contractual Services					
Total Expenditures Paid			5,018		5,018
Excess of Revenue Over Expenditures Paid Before Operating Transfers	34,630,046	137,041,501	327,317	4,468,726	176,467,590
Operating Transfers In (Out):					
From General Fund					
To General Fund		(72,274,883)	(32,995)		(72,307,878)
From Expendable Trust Fund	39,439			93,162	132,601
To Agency Fund					
From (To) Retirement Fund					
Total Operating Transfers In (Out)	39,439	(72,274,883)	(32,995)	93,162	(72,175,277)
Excess of Revenue Over Expenditures Paid	$ 34,669,485	$ 64,766,618	$ 294,322	$ 4,561,888	$ 104,292,313

Total Nonexpend. Trust June 30, 1987	Pension Trust Funds					
	Volunteer Firemen	Paid Firemen	Highway Patrol & Wardens	Wyoming Retirement	Total Pension Trust June 30, 1988	Total Pension Trust June 30, 1987
$ 22,010,916	$	$	$	$	$	
1,398,724						
104,950						
1,760,587						
23,002,173						
14,192,139						
	323,479	404,349			727,828	773,042
20,907,020						
7,283,576						
4,448,732						
470,385						
207,798						
199,394						
102,234						
25,041,033	9,445	57,905	24,819	890,390	982,559	5,165,306
51,498,294	527,449	2,965,195	1,153,396	87,767,449	92,413,489	122,231,018
17,547						
70,847						
	156,473	1,995,648	1,474,594	72,492,066	76,118,781	78,094,864
20,737				14,913	14,913	(364)
172,737,086	1,016,846	5,423,097	2,652,809	161,164,818	170,257,570	206,263,866
61,436				1,548	1,548	980
	22,246	42,990	182,900	9,756,785	10,004,921	9,897,186
	147,441	1,800,586	960,675	36,286,626	39,195,328	32,175,538
	12,136	69,666	26,459	1,528,592	1,636,853	1,467,623
61,436	181,823	1,913,242	1,170,034	47,573,551	50,838,650	43,541,327
172,675,650	835,023	3,509,855	1,482,775	113,591,267	119,418,920	162,722,539
		3,649,313			3,649,313	2,839,626
(74,961,324)				(747,667)	(747,667)	
63,386						
						(213)
	(3,554)	921		2,633		
(74,897,938)	(3,554)	3,650,234		(745,034)	2,901,646	2,839,413
$ 97,777,712	$ 831,469	$ 7,160,089	$ 1,482,775	$ 112,846,233	$ 122,320,566	$ 165,561,952

STATE OF WYOMING
COMBINING STATEMENT OF RECEIPTS AND DISBURSEMENTS
AGENCY FUND TYPE - TRUST & AGENCY AND FEDERAL FUNDS
FOR THE YEAR ENDED JUNE 30, 1988

	Bonds and Deposits Held for State	Bonds and Deposits Held For Third Parties	Protest Funds
Receipts Collected:			
Gas Tax	$ 15,765,316	$	$
Motor Vehicle Prorate Registration		4,165,148	
Penalties, Fines and Forfeitures		70,000	
Federal Mineral Royalties	145,778,355		
Income from Land		5,798	
Investment Income	95,520,974	137,071	
Pooled Interest	555,531	225,425	5,068,305
Employee/Retiree Withholdings & Contrib.			
Local Government Contributions			
State Date and Prior Year Recoveries	156,852	8,093	
Charges for Sales & Service		297,146	
Federal Revenue		800,527	
Non-Revenue Receipts	10,182,484	15,077,870	5,740,157
Total Receipts Collected	267,959,512	20,787,078	10,808,462
Disbursements:			
Supportive Services	34	30,271	
Local Government Distribution	351,880	811,681	
Resale Items		243,944	
Refunds to Third Parties		921,442	
Loans			
Contractual Services		22,079	
Payroll Remittances			
Total Disbursements	351,914	2,029,417	
Excess of Receipts Over Disbursements Before Operating Transfers	267,607,598	18,757,661	10,808,462
Operating Transfers In (Out):			
From General Fund	197,973		
To General Fund	(119,492)	(26,377)	
To Earmarked Fund		(4,495)	
From Earmarked Fund			
To Expendable Trust	(17,611,079)	(947,670)	
From Expendable Trust	70,461		
From Intragovernmental	647,130		
To Intragovernmental	(3,215,932)		
To Highway	(8,588,249)	(1,467,000)	
To Game and Fish	(7,246,259)		
To Pension			
To Various Funds:			
Federal Mineral	(148,410,490)		
Pooled Interest	(101,786,878)		
Stale Dates	(154,948)		
Federal Funds			
Total Operating Transfers In (Out)	(286,217,763)	(2,445,542)	
Net Increase (Decrease) in Cash, Investments, and Accrued Interest	(18,610,165)	16,312,119	10,808,462
Cash, Investments, and Accrued Interest July 1, 1987	181,365,991	14,256,096	74,718,103
Reclassification of Account			
Cash, Investments, and Accrued Interest June 30, 1988	$ 162,755,826	$ 30,568,215	$ 85,526,565

Payroll Distribution	Federal Funds	Total June 30, 1988	June 30, 1987
$	$	$ 15,765,316	$ 14,775,853
		4,165,148	2,919,961
		70,000	
		145,778,355	139,056,767
		5,798	
		95,658,045	113,664,071
9,512		5,858,773	5,824,762
65,049,648		65,049,648	68,925,342
			45,045,447
57,985		222,930	135,732
		297,146	303,306
	113,117,683	113,918,210	110,633,812
		31,000,511	(3,921,488)
65,117,145	113,117,683	477,789,880	497,363,565
		30,305	27,248
		1,163,561	545,022
		243,944	315,518
		921,442	
			313,194
		22,079	
36,293,121		36,293,121	90,137,351
36,293,121		38,674,452	91,338,333
28,824,024	113,117,683	439,115,428	406,025,232
		197,973	
(160,165)		(306,034)	(1,174,433)
		(4,495)	(11,700)
	1,569,959	1,569,959	2,456,567
(12,418,499)		(30,977,248)	(19,025,352)
		70,461	
		647,130	3,183,925
		(3,215,932)	(2,207,482)
		(10,055,249)	(10,618,010)
		(7,246,259)	(7,708,985)
(13,660,707)		(13,660,707)	(14,029,531)
		(148,410,490)	(131,819,078)
		(101,786,878)	(132,353,090)
		(154,948)	(139,060)
	(113,102,920)	(113,102,920)	(110,172,098)
(26,239,371)	(111,532,961)	(426,435,637)	(423,618,327)
2,584,653	1,584,722	12,679,791	(17,593,095)
2,777,330	3,753,477	276,870,997	294,442,552
220,952		220,952	
$ 5,582,935	$ 5,338,199	$ 289,771,740	$ 276,849,457

STATE OF WYOMING
FIDUCIARY FUND TYPES - NONEXPENDABLE AND PENSION TRUST FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1988

Agency Account No.	Account Name	Account Cash & Investments At Cost or Amortized 7/1/87	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/88
Nonexpendable Trust Type of Trust and Agency Fund								
020-046	Mine Subsidence Premium	$ 21,508	$ 52,607	$ 95,271	$	$	$	$ 169,386
020-047	Mine Subsidence Set Aside Grant		4,397,334	16,677				4,414,011
090-060	Dollar Trust	67,521		4,584		651		71,454
090-061	Goodstein Trust	1,256		87				1,343
091-060	Mary Kopper Trust	2,994		207		400		2,801
094-050	Kieffer-Orchard Trust	31,401		2,176		496		33,081
094 051	Marquerite Moe Bequest	1,603		127		1,731		(1)
094-060	Montgomery Home For Blind	2,322,503	161,405	160,525		92	32,995	2,611,346
094 061	Goodrich Estate	7,963	101	550		504		8,110
096-060	W S T S - Petterson Trust	22,886		1,660		930		23,616
097-060	Montgomery Home For Blind Acct	6,420		444				6,864
098-060	Montgomery Home For The Blind	6,842		468		214		7,096
Total Nonexpendable Trust Type of Trust and Agency Fund		2,492,897	4,611,447	282,776		5,018	32,995	7,349,107
Permanent Land Fund								
004-004	Miner's Hospital	11,446,449	932,155	10	1,465			12,377,149
004-006	Public Buildings At Capital	676,242	25,198		11,205			690,235
004-040	Fish Hatchery	108,414	1,650		1,650			108,414
004-050	Common School	544,512,143	63,507,290	58,510	32,019,726			576,058,217
004-051	Deaf, Dumb, & Blind	652,091	24,144	7	16,488			660,554
004-060	Carey Act	1,915,431	41,724					1,957,155
004-080	Omnibus	10,891,523	724,298	639	5,096			11,613,364
004-095	State Hospital	5,358,992	272,222	4				5,631,218
004-096	Wyoming State Training School	3,114,527	130,547	392	27,370			3,218,096
004-099	Penitentiary	7,451,553	499,290	599				7,951,442
004-671	Agriculture College	3,939,219	168,293	4	5,844			4,101,672
004-672	University	12,441,267	412,089	232	256,310			12,597,278
Total Permanent Land Fund		602,588,651	66,738,900	60,397	32,343,154			637,044,794

STATE OF WYOMING
FIDUCIARY FUND TYPES - AGENCY FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1988

Agency Account No.	Account Name	Account Cash & Investments At Cost or Amortized 7/1/87	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/88
Agency Type of Trust and Agency Fund								
004-030	Wyo - Star	$	$ 129,639	$ 6	$	$	$	$ 129,645
004-069	Motor Vehicle Fin Responsibility	32,362	702					33,064
004 071	WC Perform & Indemnity Bond	419,181	2,075					421,256
004-073	Labor Department - Bonds	156,000	30,000					186,000
011-020	Sales Tax Vendor Bonds	545,959	(322,007)	4,655	17,905			210,702
011-023	Special Fuel Tax Bonds	255,815	(12,946)					242,869
011-025	Special Fuel Deposits	903,222	1,532	1,253				906,007
011-060	Compensatory Fee Cash Bonds	275,072	15,562					290,634
011-068	Motor Vehicle Prorate Reg	1,739,563	2,581,623	631	411,540	931,830	1,485,972	1,492,475
011-083	Mtr. Veh. Reg. - Other Jurisdictions		1,583,525	411,540		914,249		1,080,816
020-090	Envrnmntl Quality Cash Bonds	185,228	15,200	12,590	2,200			210,818
020-095	Husky Oil Trust	9,736	70,000	674				80,410
029-090	Shoshone Water Treatment Plant		14,601,295					14,601,295
036-090	Esc Incremental Bonds - 84 Sess	165,280		11,401	4,495			172,186
036-091	Esc Incremental Bonds - 86 Sess	32,970	101,143	2,635		7,193		129,555
039-008	Collection Agency Board		32		11		20	1
040-010	Game & Fish Performance Bonds	1,604	490					2,094
045-004	Highway Department	2,921		208	3,129			
053-070	Small Water Loans FBI	27,933	(27,933)	2,339				2,339
060-002	Foresty Deposits	137,562	101,808	721,827		518,831	320,148	122,218
060-004	Public Lands - Deposits	166,922	530,202	203,922	24	21,619	3,384	884,019
060-065	Tepee Pools Loan	1	(11,000,000)	11,000,000				1
060 090	Joint Powers Board Loans	5,728,714	1,210,189	533,541				7,472,444
060-091	Cheyenne Phase II Loans	3,304,464	(1,779,588)	179,176				1,704,052
065 006	Services Reimbursed	165,587	253,553	18,148		238,906	5,067	193,515
	Total Bonds & Deposits Held For Third Parties	14,256,096	8,094,096	13,104,546	439,304	2,632,628	1,814,591	30,568,215
003 090	Stale Date Warrants		94,119	60,829			154,948	
004-062	Government Royalties	36,477,800	145,778,355			11,852,172	148,410,490	21,993,493

004-998 Pooled Interest	57,970,581	93,922,430		101,786,878			50,106,133
006-007 Data Services Depreciation	2,775,221	250	175,929			2,581,962	369,418
006-010 Motor Vechicle Depreciation	3,016,975	57,041	883,632			633,970	3,323,678
006-012 Supply Systems WHD Depreciation	54,161		10,074				64,235
006-084 Central Duplicating Depreciation	578,581		107,394			34	685,941
011-063 Gas Tax - 4 Cent & Aviation	1,542,980	12,628,090	93,498	11,450,998	351,880		2,461,690
011-064 One Cent Gas Tax	333,748	3,137,226	28,091	48,801		2,896,158	554,106
011-069 Deposits Mineral Severance Pend	59,768,260	2,073,938	31				61,842,229
040-009 Game & Fish Lic Applications	8,736,090	8,027,642		7,246,259			9,517,473
080-010 Omnibus Funds			197,975			70,691	127,282
Total Deposits Held For State Distribution	171,254,397	265,719,071	1,557,451	120,532,956	12,204,052	154,748,253	151,045,678
003-036 Unemployment Insurance Claims	220,952		285,293		286,534		219,711
003-059 Federal Tax Withholding	2,000	(1,993)	14,252,748		13,048,066	6,057	1,198,632
003-060 Retirement Contributions	1,203,006	(491)	13,612,334		505	13,660,707	1,153,637
003-061 Social Security Contributions	79,261	(1,926)	17,502,921		15,884,841		1,695,415
003-062 Health Ins. Contributions	886,445		10,362,904		(486)	10,364,121	885,714
003-066 Rent Withholding	45,952	(427)	132,654			146,866	31,313
003-069 Credit Union Deducts - St Emplys	15					15	
003-073 Wpea Dues - St Employees	46					46	
003-074 Prepay Account	1,948		68,320		65,096	3,175	1,997
003-075 Deferred Compensation	305,749	7,729	3,109,931		3,213,544	1,462	208,403
072-058 Income Tax Refunds		(1,016)	405,252		388,072		16,164
072-059 Income Tax - Retirees	1,434		2,445,896		2,444,686	2,544	100
072-060 Social Security Contributions	16,818	60,501			(25,625)		102,944
072-063 Prudential Life Insurance	69,989	394,644	255,073	25,072	625,632	97	68,905
072-072 Retirees Equitable Health Ins	164,606	271	1,863,814	4,659	32	2,023,999	1
072-073 Retirees Blue Cross Health Ins	61		362,713	350	362,224	201	(1)
Total Payroll Distribution	2,998,282	457,292	64,659,853	30,081	36,293,121	26,209,298	5,582,935
004-040 GNMA Principal	18,429,470	2,992,846	1,269,561				22,691,877
004-041 GNMA Interest	35,432,405	2,479,102	2,444,514				40,356,021
004-076 CITIMAE Fees	125,000						125,000
011-022 Comm Veh Tax Protest Acct		667					667
011-062 Old Mineral Severance Protest	17,767,264	(2,521,976)	1,241,818				16,487,106
011-080 Deposits - Sales Tax Protest	66,178	1,022,878					1,089,056
011-081 New Mineral Severance Protest	3,640			3,640			
044-001 Foreign Insurance Protest	2,892,773	1,768,013	116,052				4,776,838
044-055 Fireman's Pension Contributions	1,373	(1,373)					
Total Protest Funds	74,718,103	5,740,157	5,071,945	3,640			85,526,565
Total Agency Type Of Trust And Agency Fund	263,226,878	280,010,616	84,393,795	121,005,961	51,129,901	182,772,134	272,723,393

STATE OF WYOMING
FIDUCIARY FUND TYPES - AGENCY FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1988

Agency Account No.	Account Name	Account Cash & Investments At Cost or Amortized 7/1/87	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/88
Federal Fund								
001	Governor	45,152	113,202	15,434			113,202	60,586
003	State Auditor	6,143	411,037				296,783	120,397
005	Department Of Education	76,488	22,274,429	470			22,269,668	81,719
007	Adjutant General	673,060	1,938,386				2,586,263	25,183
009	Aeronautics		5,569,970				5,185,101	384,869
010	Department Of Agriculture			1,752				1,752
013	Archives, Museums & Historical	15,129	461,386	24,367			414,408	86,474
014	Council On The Arts	15,020	371,611	8,307			390,678	4,260
015	Attorney General		367,502	121,322			366,558	122,266
020	Environmental Quality	1,837,385	3,050,198	40,000			1,492,063	3,435,520
023	Public Service Commission		73,502				73,502	
032	Emergency Management	211,914	732,557	81,155			994,883	30,743
042	Geological Survey			22,949				22,949
046	Manpower Planning	48,180	5,889,121				5,917,810	19,491
047	Labor & Statistics	27,967	157,958				162,386	23,439
053	DEPAD	4,489	2,153,139				2,142,094	15,534
055	Oil And Gas Commission		86,810				86,810	
057	Community College	22,562	98,265	3,000			107,140	16,687
060	Public Lands		1,061,370				987,355	74,015
065	State Library		523,541	51,749			532,677	42,613
071	Health & Social Services	529,887	66,843,208				66,792,079	581,016
074	Recreation Commission	97,659	520,056				515,051	102,664
076	OSHA	1,320	438,073				435,147	4,246
088	Women's Center	5,366		3,366			5,366	3,366
089	Honor Farm	1,378					1,377	
090	Youth Treatment Center	4,848		214			4,848	214
091	Girls' School	568		20,194				20,762
093	Wyoming Boy's School	4,356		16,205			4,356	16,205
095	State Hospital	94,640		1,460			94,640	1,460

096 Training School	155		1,000			155	1,000
097 Veterans' Home Of Wyoming	5,346		33,398			5,346	33,398
098 Wyoming Retirement Center			87				87
099 Penitentiary	2,929					1,644	1,285
Total Federal Fund	3,731,940	115,135,221	446,429			111,979,390	5,334,200
Total Fiduciary Fund Types - Agency Fund	$ 266,958,818	$393,145,837	$ 84,840,224	$121,005,961	$ 51,129,801	$294,751,524	$ 278,057,595

"Spirit of Wyoming" by Ed Fraughton

STATISTICAL SECTION

This section contains:

Cash receipts by Revenue Source	1984-1988
General Fund Expenditures - by Function	1984-1988
Receipts and Disbursements - by Fund	1984-1988
Budget Reserve Account	1983-1988
Legislative Government Royalty Impact Assistance Account	1982-1988
Permanent Wyoming Mineral Trust Fund History of Revenue	1975-1988

Permanent Mineral Trust Fund							
004 100 Wyoming Mineral Trust	909,947,704	119,235,285	11,485,093	72,641,350			968,026,752
Total Permanent Mineral Trust Fund	909,947,704	119,235,285	11,485,093	72,641,350			968,026,752
Total Nonexpendable Trust Funds	1,515,029,252	190,585,632	11,828,266	104,984,484	5,018	32,995	1,612,420,653
Pension Trust Funds							
072 061 Volunteer Firemen's Pension Fund	7,186,269	1,000,528	14,517	6,853	181,228	595	8,012,638
072 062 Wyoming Retirement Fund	947,717,076	126,823,164	18,251,089	750,972	59,388,641	25,549	1,032,626,167
072 064 Paid Firemen's Pension Fund	37,567,594	5,253,509	3,716,768		1,912,894	348	44,624,629
072 065 Retirement-Wyo National Bank	35,331,876	1,302,410	211,891		110,125		36,756,052
072 066 Hwy Patrol/Warden Pension Fund	15,493,542	1,137,840	1,501,997		1,250,033		16,883,346
Total Pension Trust Funds	1,043,296,357	135,517,451	23,696,262	757,825	62,842,921	26,492	1,138,882,832[1]
Total Fiduciary Fund Types - Nonexpendable and Pension Trust Funds	$2,558,325,609	$326,103,083	$ 35,524,528	$105,742,309	$ 62,847,939	$ 59,487	$2,751,303,485

[1]This balance does not include June 1988 income or accruals outstanding on June 30, 1988.

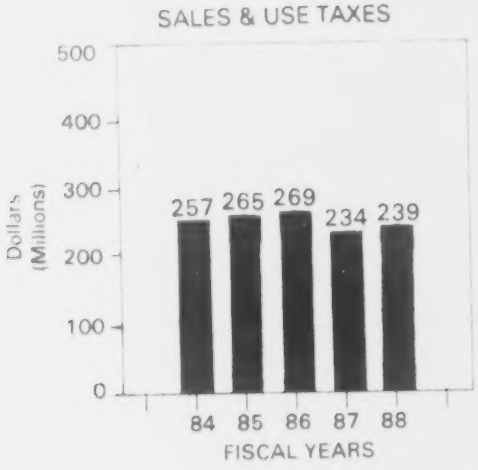
ESTHER HOBART MORRIS
PROPONENT OF THE LEGISLATIVE ACT WHICH
IN 1869 GAVE DISTINCTION TO THE TERRITORY OF
WYOMING
AS THE 1ST GOVERNMENT IN THE WORLD TO GRANT
WOMEN EQUAL RIGHTS

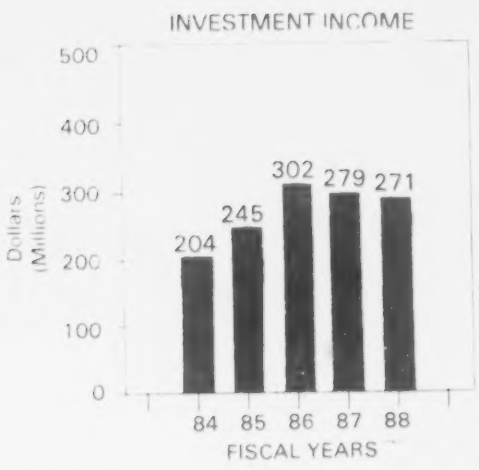
"Esther H. Morris" - Cheyenne

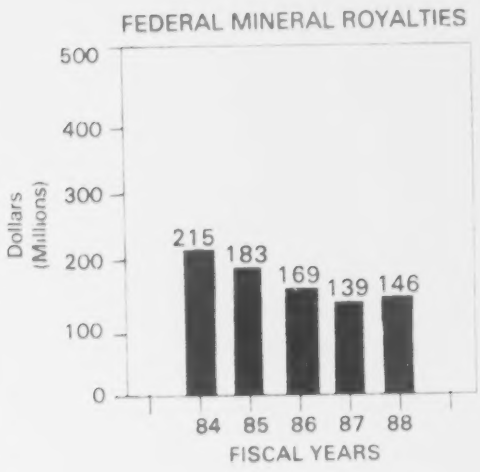
ALL FUNDS

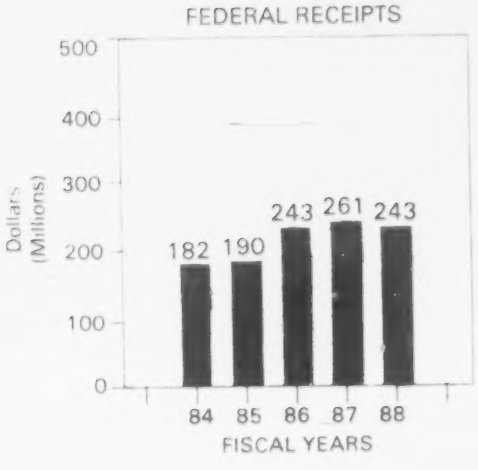
COMPARISON OF CASH RECEIPTS BY MAJOR SOURCE

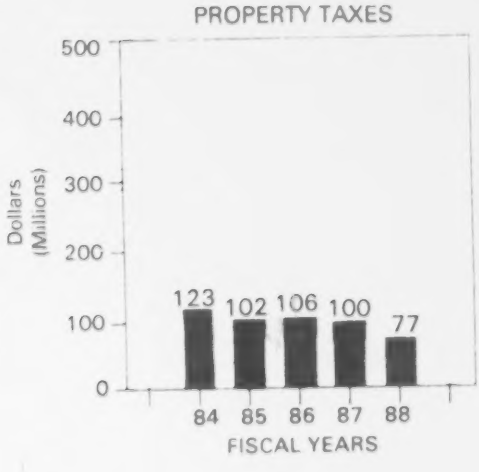
FY 1984 - FY 1988









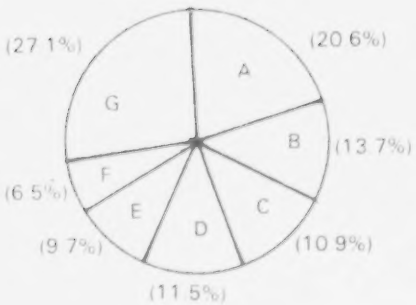


ALL FUNDS

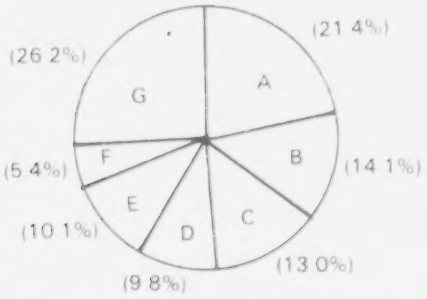
COMPARISON OF CASH RECEIPTS BY SOURCE

FY 1984 - FY 1988

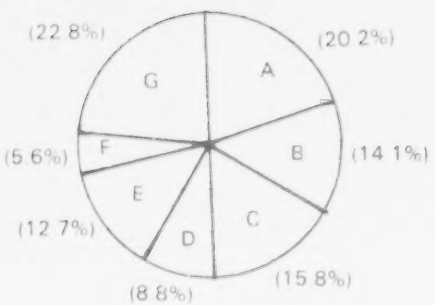
RECEIPTS FY 1984
$1,878,525,776



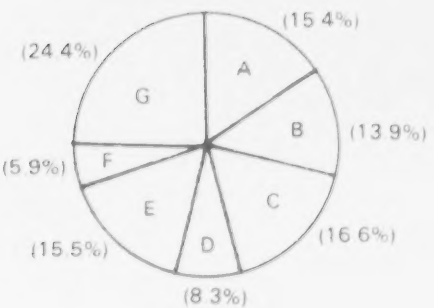
RECEIPTS FY 1985
$1,879,184,172



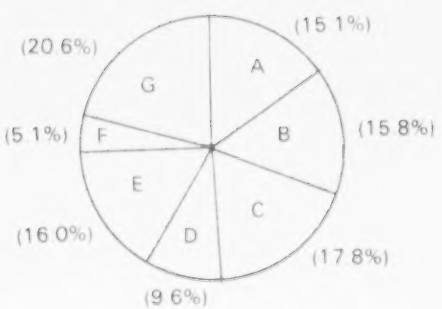
RECEIPTS FY 1986
$1,910,086,267



RECEIPTS FY 1987
$1,681,314,114



RECEIPTS FY 1988
$1,517,600,135



LEGEND

A = SEVERANCE TAXES
B = SALES & USE TAXES
C = INVESTMENT INCOME
D = MINERAL ROYALTIES
E = FEDERAL RECEIPTS
F = PROPERTY TAXES
G = MISCELLANEOUS RECEIPTS

STATE OF WYOMING
ALL FUNDS
CASH RECEIPTS BY REVENUE SOURCE
FISCAL YEAR 1984 THROUGH FISCAL YEAR 1988

Revenue Code	Revenue Source	FY 1984	FY 1985	FY 1986	FY 1987	FY 1988
11001	Auto Taxes	$ 4,484,025	$ 4,187,120	$ 4,530,971	$ 4,993,400	$ 4,500,021
11005	Property Taxes	115,775,593	95,937,561	99,070,692	92,066,558	71,461,510
11000	Misc. Property Taxes	2,719,525	1,613,766	2,418,135	2,616,171	1,478,393
12005	Gas Tax - $.04	12,301,464	11,778,666	11,277,262	11,558,421	12,281,997
12015	Sales Taxes	105,960,033	110,510,229	103,286,691	89,312,068	90,961,387
12024	Use Taxes	16,256,200	16,430,140	23,760,079	14,582,687	13,041,945
12000	Other Sales & Use Taxes	122,777,190	125,903,987	130,434,800	118,273,128	122,780,831
13001	Severance Tax - Coal	121,066,814	125,683,123	131,736,882	115,475,944	84,075,144
13003	Severance Tax - Trona	6,292,487	4,938,854	5,579,734	5,128,655	5,995,040
13004	Severance Tax - Uranium	2,788,826	1,859,756	684,297	384,817	394,298
13005	Severance Tax - Stripper Oil	7,569,104	8,470,404	7,133,917	4,223,986	6,742,097
13007	Severance Tax - Other Val. Minerals	519,966	459,581	420,325	345,647	253,957
13008	Severance Tax - Oil	166,841,180	173,295,166	162,888,105	82,683,051	90,097,410
13009	Severance Tax - Gas	81,830,532	88,414,075	78,351,295	51,091,700	42,075,638
14001	Inheritance Taxes	2,676,537	9,373,495	3,513,956	3,519,840	1,438,182
15003	Insurance Premium Taxes	7,683,447	8,192,304	10,511,404	18,908,576	9,734,657
15000	Other Franchise Taxes	1,538,546	1,670,609	1,681,923	1,499,902	1,433,517
16001	Comp. Fee Road Tax - Highway	8,816,562	6,804,529	7,568,346	6,165,368	10,612,756
16004	Comp. Fee Road Tax - Gen	3,775,927	4,348,842	3,071,391	3,956,226	3,698,192
16000	Motor Carrier Fees	4,703,827	4,438,568	5,383,429	5,389,302	5,099,176
10000	Other Taxes	1,304,060	810,413	494,834	522,523	616,916
23005	Motor Veh. Registration - Highway	9,966,007	9,508,806	8,847,857	8,359,992	8,184,917
23011	Motor Veh. Registration - Gen	2,360,228	2,931,325	3,839,460	4,782,435	2,623,355
23014	Motor Carrier Fee - 96% - Highway	1,232,902	2,350,562	2,102,122	2,304,406	4,881,535
24006	Hunting and Fishing Licenses	7,314,756	6,848,820	6,677,908	6,539,185	5,997,155
20000	Other Licenses, Permits & Regulatory	9,149,086	10,652,822	9,933,438	8,767,886	10,829,407
30000	Fines, Forfeitures & Penalties	2,137,410	2,636,264	2,709,645	5,241,284	2,109,288
41005	Coal Lease Royalties	13,384,110	16,492,355	12,812,522	7,283,576	4,991,514
41007	Federal Mineral Royalties	215,116,865	183,440,239	169,035,664	139,056,767	145,778,355
41009	Grazing Leases	2,450,092	23,035,290	2,273,807	2,298,914	2,407,479
41015	Oil & Gas Leases	2,687,059	2,668,033	2,499,019	2,052,561	1,775,066
41016	Oil & Gas Lease Royalties	40,542,192	38,002,634	38,240,365	21,166,968	21,864,722
41022	Sodium & Trona Lease Royalties	2,573,808	2,536,388	2,737,146	4,448,732	6,498,311
41028	Bonus Rental	10,163,547	7,423,695	3,792,973	1,403,400	4,784,206
44000	Investment Income	204,012,521	244,696,313	301,998,948	279,065,767	270,599,104
40000	Other Misc. Use Of Property & Money	5,351,551	5,573,410	4,426,824	3,896,674	4,561,734

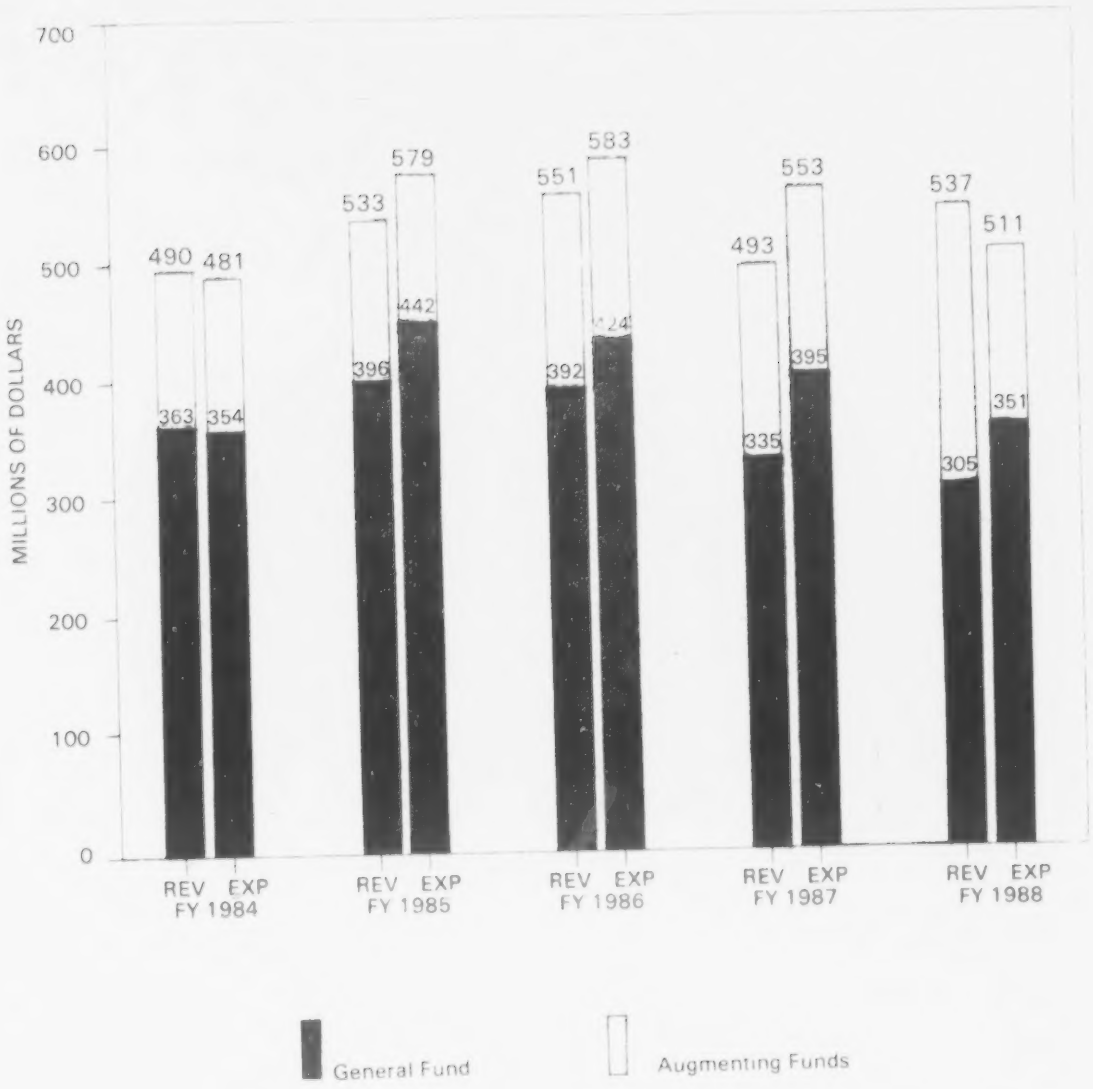
STATE OF WYOMING
ALL FUNDS
CASH RECEIPTS BY REVENUE SOURCE
FISCAL YEAR 1984 THROUGH FISCAL YEAR 1988

Revenue Code	Revenue Source	FY 1984	FY 1985	FY 1986	FY 1987	FY 1988
51001	Auth. For Rendering Service - ARS	4,915,888	2,525,646	1,544,580	3,166,369	3,068,324
51003	Family Practice Med. Service Fee	602,778	714,608	730,209	1,185,221	1,108,875
52076	Student Fees - University Of Wyo.	8,465,186	9,342,877	8,522,766	9,237,001	9,469,729
56101	County Court - Criminal Fees	396,024	553,434	621,733	618,242	1,039,219
59001	U.W. Sales & Services	1,969,319	2,042,900	1,650,384	2,400,679	2,170,227
59002	Athletic Income	1,093,185	2,263,359	2,230,846	1,905,418	1,550,895
50000	Other Charge For Sales & Service	8,180,236	9,540,386	9,485,050	9,025,317	9,395,258
61007	Sch. Dist. Recapture Found. Prog.	20,388,490	23,729,939	26,209,859	19,230,359	11,251,967
61012	Retirement Match Contrib. - School	22,076,704	24,049,914	24,877,714	25,530,619	25,209,109
62005	Industrial Accident Premiums	30,780,927	34,857,731	35,076,160	27,040,570	28,148,292
62020	Retirement Contribution - School	21,212,146	23,195,269	24,792,980	25,113,482	24,491,608
60000	Misc. Revenue From Others	83,990,839	24,128,829	23,449,277	53,883,124	26,889,671
70000	Federal Aids & Grants	182,312,001	190,096,491	242,803,833	260,621,785	242,504,219
91002	Current Year Recoveries	1,410,514	1,156,886	1,631,062	1,694,942	1,179,902
92001	Loan Repayments	151,677	625,805	565,921	747,821	1,500,155
95011	Liquor Commission Collections	32,194,887	33,009,831	32,617,110	29,533,593	28,494,950
96318	S.S. Contrib. - Members & Match	75,335,144	80,924,902	87,201,760	45,044,232	2,861
96300	Group Hlth. Ins. - Employee & State	5,808,307	6,486,483	6,605,256	6,797,140	6,752,111
90000	Non Revenue Receipts	51,117,545	46,020,738	13,743,601	29,171,683	16,713,551
	Total Receipts	$1,878,525,776	$1,879,184,172	$1,910,086,267	$1,681,314,114	$1,517,600,135

GENERAL FUND

COMPARISON OF REVENUE AND EXPENDITURES

FY 1984 - FY 1988



STATE OF WYOMING
GENERAL FUND REVENUE
FISCAL YEAR 1984 THROUGH FISCAL YEAR 1988

	Revenue Source	FY 1984	FY 1985	FY 1986	FY 1987	FY 1988
12003	Cigarette Taxes	$ 1,871,195	$ 1,731,391	$ 1,749,742	$ 1,592,654	$ 1,494,165
12015	Sales Tax	105,807,523	108,965,248	101,677,451	88,874,039	90,766,376
12024	Use Tax	16,227,835	15,513,418	21,019,118	13,775,876	12,872,831
12000	Other Sales & Use Taxes	2,507,255	2,538,528	2,542,059	2,374,420	2,375,497
13000	Mineral Severance Taxes	109,790,500	114,073,554	108,161,416	68,877,091	66,290,953
14001	Inheritance Taxes	2,676,537	9,373,495	3,513,956	3,519,840	1,438,182
15003	Insurance Premium Taxes	7,010,509	7,379,848	10,173,583	18,508,268	9,006,829
15000	Other Franchise Taxes	1,538,547	1,670,609	1,681,923	1,499,902	1,433,517
16000	Motor Carrier Fees	3,775,927	4,348,842	3,071,389	3,956,226	3,698,192
19000	Other Taxes	(7,954)				
	Total Taxes	251,197,874	265,594,933	253,590,637	202,978,316	189,376,540
23011	Motor Vehicle Registration	2,360,228	2,931,325	3,839,461	4,782,435	2,623,355
20000	Other Lic., Permits & Regulatory	1,499,480	1,553,758	1,886,988	1,740,307	1,896,887
30000	Fines, Forfeitures & Penalties	1,171,813	1,280,858	1,250,349	852,628	851,458
44011	Pooled Interest Distribution	29,445,814	32,651,464	36,646,853	23,704,074	17,778,773
40000	Other Misc. Use of Property & Money	3,265,064	2,634,457	1,953,415	1,688,420	1,744,206
55015	Liquor Sales Profit	3,165,877	2,546,869	4,640,335	3,722,182	3,179,100
50000	Other Charges For Sales & Service	10,089,460	10,691,545	10,779,501	11,909,814	12,186,372
66012	Interest From Perm. Min. Trust Fund	56,461,948	67,503,146	72,422,463	74,082,280	72,641,550
60000	Revenue From Others	41,052,567	47,940,595	52,871,649	51,038,879	118,363,883
70000	Federal Aids & Grants	90,106,540	97,409,400	110,228,136	116,459,812	116,574,618
90000	Non-Revenue Receipts	280,279	205,510	891,705	352,078	86,084
	Total Revenue	$490,096,944	$532,943,860	$551,001,492	$493,391,225	$537,302,606

STATE OF WYOMING
GENERAL FUND EXPENDITURES
BY AGENCY AND FUNCTIONAL CATEGORY
FISCAL YEAR 1984 THROUGH FISCAL YEAR 1988

	FY 1984	FY 1985	FY 1986	FY 1987	FY 1988
General Government					
001 Governor	$ 5,103,837	$ 3,904,222	$ 6,036,179	$ 4,987,307	$ 5,166,556
002 Secretary of State	685,636	744,996	734,145	799,571	775,166
003 State Auditor	22,639,875	69,534,030	5,595,616	33,601,212	5,955,852
004 State Treasurer	14,170,822	8,284,614	11,929,139	12,107,369	7,415,411
006 DAFC	14,359,173	13,369,783	14,352,514	22,854,951	12,364,610
007 Adjutant General	3,477,301	3,821,631	3,515,320	4,007,762	4,827,621
009 Aeronautics Commission	8,885,620	8,752,526	8,664,858	7,774,630	7,557,345
021 Bicentennial Commission				43,884	28,276
032 Emergency Management Agency	1,212,944	1,452,967	3,296,208	1,606,590	1,094,765
063 Governor's Residence	127,523	136,095	118,387	120,135	109,939
072 Retirement System	5,776,846	10,742,612	3,350,302	6,951,436	6,770,712
Total General Government	76,437,577	120,743,476	57,593,668	94,854,847	48,064,253
Education					
005 Department of Education	21,350,791	19,589,623	22,536,900	22,407,539	35,227,753
057 Community College Commission	30,014,294	31,735,998	34,160,770	34,081,368	34,666,150
067 University of Wyoming	104,358,451	101,062,826	101,515,635	103,503,233	103,057,371
069 WICHE	1,691,993	1,735,565	1,773,262	1,737,259	1,719,818
367 University of Wyo - WHECN			736,548	867,220	676,693
467 University of Wyo - Office of Develop.			1,707,432	1,556,609	1,106,907
Total Education	157,415,529	154,124,012	162,430,547	164,153,228	176,454,692
Regulation and Licensing					
011 Revenue and Taxation	10,741,834	12,508,466	16,222,208	14,696,422	12,123,578
020 Environmental Quality	6,091,512	5,788,024	6,223,281	6,149,656	5,852,933
022 Industrial Siting Administration	350,167	341,254	327,835	271,518	265,378
023 Public Service Commission	402,178	410,808	437,963	342,068	306,139
031 Board of Mines	256,280	244,210	263,771	250,043	242,273
039 State Examiner	1,329,955	1,299,491	1,329,457	1,325,855	1,396,754
041 Fire Prevention	1,158,950	1,127,673	1,120,100	1,164,068	1,017,884
043 Group Health Insurance					110,396
044 Insurance Department	824,049	804,996	897,125	851,270	870,902
054 Board of Nursing	58,705	59,293	52,181	41,495	60,324
059 Board of Pharmacy	78,410	89,448	95,025	76,525	82,876
078 Professional Counselor Licensing Board				—	7,896
Total Regulation and Licensing	21,292,040	22,673,663	26,966,946	25,168,720	22,537,313
Labor					
046 Manpower Planning	3,758,215	6,412,386	7,050,109	6,236,011	5,984,996
047 Labor and Statistics	744,091	725,732	830,728	735,934	746,062
070 Workers' Compensation	1,834,947	4,309,420	1,714,010	2,258,352	3,027,762
076 OSHA	718,862	766,501	821,215	746,072	756,234
Total Labor	7,056,115	12,214,039	10,416,062	9,976,369	10,515,054

STATE OF WYOMING
GENERAL FUND EXPENDITURES
BY AGENCY AND FUNCTIONAL CATEGORY
FISCAL YEAR 1984 THROUGH FISCAL YEAR 1988

	FY 1984	FY 1985	FY 1986	FY 1987	FY 1988
Justice					
008 Statewide Public Defenders	1,393,771	1,414,135	1,581,254	1,709,006	1,609,998
015 Attorney General	9,526,269	7,577,717	6,526,043	6,241,788	6,198,974
045 Highway Department	9,221,578	9,500,977	8,726,467	9,195,210	8,849,547
081 Board of Probation and Parole	1,519,570	1,867,521	2,161,676	2,074,296	2,043,512
151 DA - Laramie County	373,743	396,311	433,901	435,422	389,901
157 DA - Natrona County	378,850	411,235	379,090	412,683	407,152
160 County Attorneys	421,375	421,544	445,771	457,748	470,000
Total Justice	22,834,956	21,589,440	20,254,202	20,524,153	19,969,084
Institutions					
080 Charities and Reform	619,553	674,824	804,644	1,180,965	1,538,694
088 Wyoming Women's Center	6,509,185	2,893,383	1,518,899	1,441,450	1,380,945
089 Wyoming Honor Farm	1,453,207	1,709,627	1,662,880	1,409,345	1,508,472
090 Children's Home	1,470,326	1,431,395	1,501,204	1,927,101	1,514,874
091 Girls' School	2,380,727	1,894,967	1,830,527	1,754,098	1,746,517
093 Boys' School	2,023,205	2,492,458	2,137,674	2,176,863	3,139,414
094 Pioneer Home	1,326,373	1,308,216	1,501,070	1,524,612	1,342,272
095 State Hospital	12,188,556	12,142,221	12,234,208	11,761,134	11,826,050
096 Training School	13,926,494	14,776,604	14,623,061	14,624,412	13,965,988
097 Veterans' Home of Wyoming	1,396,829	1,075,618	1,213,326	1,180,166	1,017,553
098 Wyoming Retirement Center	2,577,799	2,021,376	2,255,959	1,953,428	2,036,781
099 State Penitentiary	7,867,865	8,684,787	11,693,171	10,953,790	9,536,954
Total Institutions	53,740,119	51,105,476	52,976,623	51,887,344	50,354,514
Libraries and Museums					
013 Archives, Museums and Historical	1,970,813	2,153,332	2,887,036	2,637,889	2,737,703
014 Council on the Arts	500,239	591,544	548,438	593,807	599,856
065 State Library	1,481,384	1,409,667	2,047,769	1,390,336	1,707,739
Total Libraries and Museums	3,952,436	4,154,543	5,483,243	4,622,032	5,045,298
Health and Social Services					
071 Health and Social Services	104,880,208	115,198,376	128,409,096	139,943,757	141,477,296
Total Health and Social Services	104,880,208	115,198,376	128,409,096	139,943,757	141,477,296
Natural Resources					
010 Department of Agriculture	5,642,053	5,085,201	9,550,787	8,915,167	4,790,536
029 Water Development Commission	516,619	636,751	696,457	669,037	667,979
057 State Engineer	2,857,780	2,621,037	2,822,535	2,879,247	2,660,992
042 Geological Survey	704,028	716,209	741,497	766,108	746,627
051 Livestock Board	2,499,700	2,479,120	2,507,982	2,420,277	2,450,049
053 DEPAD	2,900,306	44,961,999	80,809,764	4,116,284	3,979,279
060 Public Lands	3,261,632	3,368,416	3,636,443	3,411,008	3,305,726
066 Travel Commission	1,720,973	1,877,155	2,452,192	3,613,823	3,354,575
074 Recreation Commission	5,202,638	5,380,485	4,956,001	4,570,566	4,923,975
092 Hot Springs State Park	730,777	69,288	196,611	98,858	6,208
Total Natural Resources	26,036,506	67,195,661	108,370,269	31,460,375	26,885,946

STATE OF WYOMING
GENERAL FUND EXPENDITURES
BY AGENCY AND FUNCTIONAL CATEGORY
FISCAL YEAR 1984 THROUGH FISCAL YEAR 1988

	FY 1984	FY 1985	FY 1986	FY 1987	FY 1988
Judiciary					
101 Supreme Court	3,635,011	4,408,849	4,678,487	4,929,017	5,161,560
103 Judicial Supervisory Commission	2,901	15,800	210	362	1,849
120 Judicial District 1A	150,837	164,080	219,545	156,596	148,833
121 Judicial District 1B	144,811	147,111	141,664	149,972	169,385
122 Judicial District 2A	145,872	143,878	164,741	148,708	148,963
123 Judicial District 2B	182,532	163,493	167,678	168,394	172,972
124 Judicial District 3B	145,033	139,815	142,152	147,786	151,903
125 Judicial District 3A	165,995	135,127	147,807	140,996	145,678
126 Judicial District 4	186,390	184,583	212,103	208,546	213,958
127 Judicial District 5A	160,447	172,872	155,788	266,323	268,002
128 Judicial District 5B	162,782	168,236	156,993	173,043	160,958
129 Judicial District 6	149,223	139,599	154,826	172,069	179,125
130 Judicial District 7A	130,241	130,696	137,610	136,027	134,903
131 Judicial District 7B	162,283	181,619	196,462	195,615	199,119
132 Judicial District 9A	180,152	175,737	202,468	186,839	195,490
133 Judicial District 8	135,185	153,435	152,445	146,273	155,475
134 Judicial District 9B	159,179	152,897	168,115	169,002	181,721
135 Judicial District 6B	178,623	153,189	189,534	159,201	181,293
136 Judicial District 8B	138,084	138,015	149,081	150,139	149,042
Total Judiciary	6,315,581	7,069,031	7,537,709	7,804,908	8,120,229
Legislature					
201 Legislative Service Office	2,021,216	2,698,589	2,440,653	2,817,906	2,254,147
Total Legislature	2,021,216	2,698,589	2,440,653	2,817,906	2,254,147
Grand Total	$481,982,283	$578,766,306	$582,879,018	$553,213,639	$511,477,826

STATE OF WYOMING
ALL FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1984

Fund No.	Fund Name	Account Cash & Investments At Cost or Amortized 7/1/83	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/84
01	General Fund	$ 179,368,482	$ 269,002,937	$ 220,402,359	$	$ 429,068,286	$ 52,904,000	$ 186,801,492
02	Earmarked Revenue Fund	189,243,714	307,884,529	161,293,058	18,262,716	336,614,300	25,316,833	278,227,452
03	Federal Fund	3,470,536	85,154,300				86,914,280	1,710,556
04	Trust and Agency Fund[1]	787,193,679	725,792,248	178,670,923	165,263,648	380,262,229	211,316,713	934,814,260
05	Debt Service Fund	108,145		7,093,864		7,166,243		35,766
06	Intragovernmental Fund	4,119,339	892,872	19,824,155	1,772,774	17,532,444	759,577	4,771,569
07	Highway Fund	115,486,886	178,989,726	91,466,868	9,493,122	229,746,023	18,930,486	127,773,849
08	Game and Fish Fund	12,961,620	13,138,937	30,876,596	20,125,375	17,121,014	660,291	19,070,473
09	University of Wyoming Fund	5,442,968	9,860,852	11,014,016	22,641,730	328,153		3,347,953
10	Permanent Land Fund	397,597,542	72,100,764	337,285	14,472,047			455,563,544
11	Permanent Land Income Fund	6,203,352	14,826,727	31,485,511	1,458,541	41,345,491	220,379	9,491,179
12	Permanent Wyoming Mineral Trust Fund	465,798,899	167,657,588	13,368,980	56,461,948			590,363,519
13	Enterprise Fund	2,056,080	33,224,296	882,278	5,590,258	28,298,690	119,587	2,154,119
	Total	$2,169,051,242	$1,878,525,776	$ 766,715,891	$315,542,159	$1,487,482,873	$397,142,146	$2,614,125,731
	Adjustments to transfers & warrants					(54,031,586)[2]	54,031,586[2]	
						$1,433,451,287	$451,173,732	

[1] Includes Retirement Fund

[2] Payroll expenditures for withholding are treated as warrants written, but are transfers

STATE OF WYOMING
ALL FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1985

Fund No.	Fund Name	Account Cash & Investments At Cost or Amortized 7/1/84	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/85
01	General Fund	$ 186,801,492	$ 287,167,240	$ 243,728,119	$	$ 428,683,884	$150,082,422	$ 138,930,545
02	Earmarked Revenue Fund	278,227,454	215,836,825	286,309,801	23,693,649	262,580,602	30,045,461	462,054,368
03	Federal Fund	1,710,556	91,142,192				91,924,233	928,515
04	Trust and Agency Fund[1]	934,814,260	788,702,568	208,366,976	156,825,807	399,974,333	268,209,477	1,106,874,187
05	Debt Service Fund	35,766		5,246,465		3,679,686		1,602,545
06	Intragovernmental Fund	4,771,571	957,153	22,026,413	1,778,693	19,335,863	873,124	5,767,457
07	Highway Fund	127,773,849	175,974,073	121,078,425	16,518,116	271,366,569	20,441,721	116,499,941
08	Game and Fish Fund	19,070,474	11,890,871	37,544,184	25,576,664	18,065,486	732,216	24,131,163
09	University of Wyoming Fund	3,347,953	11,798,468	15,251,033	20,067,845	4,895,324		5,434,285
10	Permanent Land Fund	455,563,520	74,420,083	99,049	15,959,791			514,122,861
11	Permanent Land Income Fund	9,491,179	11,546,120	38,083,833	1,819,004	44,523,828	721,931	12,056,369
12	Permanent Wyoming Mineral Trust Fund	590,363,518	179,086,422	20,189,229	67,503,146			722,136,023
13	Enterprise Fund	2,154,118	32,662,157	918,225	4,957,882	27,456,800	102,929	3,216,889
	Total	$2,614,125,710	$1,879,184,172	$ 998,841,752	$334,700,597	$1,480,562,375	$563,133,514	$3,113,755,148
	Adjustments to transfers & warrants					(101,007,641)[2]	101,007,641[2]	
						$1,379,554,734	$664,141,155	

[1] Includes Retirement Fund

[2] Payroll expenditures for withholding are treated as warrants written, but are transfers

STATE OF WYOMING
ALL FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1986

Fund No.	Fund Name	Account Cash & Investments At Cost or Amortized 7/1/85	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/86
01	General Fund	$ 138,930,545	$ 278,949,446	$ 271,004,221	$	$ 464,896,518	$117,982,498	$ 106,005,196
02	Earmarked Revenue Fund	462,054,360	221,040,854	491,194,012	265,544,471	275,907,851	32,397,026	600,439,878
03	Federal Fund	928,515	103,549,745				103,384,464	1,093,796
04	Trust and Agency Fund[1]	1,106,874,187	815,500,390	193,464,930	198,324,053	450,720,371	237,487,429	1,229,307,654
05	Debt Service Fund	1,602,545		3,657,530		3,660,545		1,599,530
06	Intragovernmental Fund	5,767,456	1,132,536	25,743,567	1,850,826	24,109,509	961,089	5,722,135
07	Highway Fund	116,499,942	191,701,791	152,466,900	59,795,796	274,290,145	22,797,186	103,785,506
08	Game and Fish Fund	24,131,161	11,239,387	33,993,236	22,351,651	19,728,893	704,397	26,578,843
09	University of Wyoming Fund	5,434,286	11,040,639	12,917,548	20,178,142	3,859,651		5,354,680
10	Permanent Land Fund	514,122,863	71,749,798	130,626	17,474,030			568,529,257
11	Permanent Land Income Fund	12,056,369	8,128,048	44,134,783	3,122,249	45,907,430	1,585,906	13,703,615
12	Permanent Wyoming Mineral Trust Fund	722,136,023	162,689,204	34,240,198	72,422,463			846,642,962
13	Enterprise Fund	3,216,891	33,364,429	969,131	7,120,111	29,082,088	99,781	1,248,471
	Total	$3,113,755,143	$1,910,086,267	$1,263,916,682	$668,183,792	$1,592,163,001	$517,399,776	$3,510,011,523
	Adjustments to transfers & warrants					(78,333,114)[2]	78,333,114[2]	
						$1,513,829,887	$595,732,890	

[1]Includes Retirement Fund

[2]Payroll expenditures for withholding are treated as warrants written, but are transfers

STATE OF WYOMING
ALL FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1987

Fund No.	Fund Name	Account Cash & Investments At Cost or Amortized 7/1/86	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/87
01	General Fund	$ 106,005,195	$ 230,378,635	$ 263,005,092	$	$ 474,565,093	$ 78,648,536	$ 46,175,293
02	Earmarked Revenue Fund	600,439,882	226,129,896	232,517,166	82,075,468	537,697,005	28,229,186	611,085,285
03	Federal Fund	1,093,796	110,353,675	2,974,368			110,689,899	3,731,940
04	Trust and Agency Fund	349,759,413	538,342,417	150,616,310	183,226,078	343,001,378	175,635,247	336,855,437
05	Debt Service Fund	1,599,530		9,262,575		9,501,979		1,360,126
06	Intragovernmental Fund	5,722,135	1,041,579	28,778,233	3,514,470	23,779,210	822,180	7,426,087
07	Highway Fund	103,785,506	163,200,701	106,616,801	38,263,133	245,752,903	18,145,185	71,441,787
08	Game and Fish Fund	26,578,844	18,483,108	33,171,707	22,416,292	19,859,503	1,197,299	34,760,565
09	University of Wyoming Fund	5,354,680	11,379,457	8,827,974	17,148,927	3,973,041		4,440,143
10	Permanent Land Fund	568,529,257	53,984,180	64,757	19,989,544			602,588,650
11	Permanent Land Income Fund	13,703,615	5,899,625	40,216,489	3,587,836	42,786,415	1,532,245	11,913,233
12	Permanent Wyoming Mineral Trust Fund	846,642,963	112,519,476	24,867,544	74,082,280			909,947,703
13	Enterprise Fund	1,248,471	30,092,722	880,759	5,952,784	24,690,372	191,779	1,387,017
14	Retirement Fund[1]	879,548,456	179,508,644	53,204,268	25,423,685	43,510,797	30,529	1,043,296,357
	Total	$3,510,011,743	$1,681,314,115	$ 955,004,043	$475,680,497	$1,569,117,696	$415,122,085	$3,686,409,623
	Adjustments to transfers & warrants					(64,201,461)[2]	64,201,461[2]	
						$1,504,916,235	$479,323,546	

[1] In prior fiscal years, Retirement was a part of the Trust & Agency Fund

[2] Payroll expenditures for withholding are treated as warrants written, but are transfers

STATE OF WYOMING
ALL FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1988

Fund No.	Fund Name	Account Cash & Investments At Cost or Amortized 7/1/87	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/88
01	General Fund	$ 46,175,293	$ 211,088,159	$ 326,450,004	$	$ 461,784,897	$ 49,692,929	$ 72,235,630
02	Earmarked Revenue Fund	611,085,289	162,565,523	268,823,554	218,702,890	358,958,835	25,267,245	439,545,396
03	Federal Fund	3,731,940	113,135,221	446,429			111,979,390	5,334,200
04	Trust and Agency Fund	336,855,423	490,358,444	151,917,726	157,655,556	281,060,556	184,556,979	355,858,502
05	Debt Service Fund	1,360,126		346,596		1,641,313	59,221	6,188
06	Intragovernmental Fund	7,426,083	1,098,221	25,737,081	1,005,959	24,228,082	913,644	8,113,700
07	Highway Fund	71,441,785	154,799,807	132,055,326	55,376,990	212,125,917	14,030,019	76,763,992
08	Game and Fish Fund	34,760,561	14,095,154	37,755,082	27,161,997	19,816,816	1,156,756	38,475,228
09	University of Wyoming Fund	4,440,144	11,309,789	11,251,199	18,031,361	4,166,866		4,802,905
10	Permanent Land Fund	602,588,651	66,738,900	60,397	32,343,154			637,044,794
11	Permanent Land Income Fund	11,913,235	8,613,190	52,103,219	1,886,217	53,989,472	1,224,285	15,529,670
12	Permanent Wyoming Mineral Trust Fund	909,947,704	119,235,285	11,485,093	72,641,330			968,026,752
13	Enterprise Fund	1,387,014	29,050,336	1,527,812	5,973,167	23,997,516	129,153	1,865,326
14	Retirement Fund	1,043,296,357	135,517,451	23,696,262	757,825	62,842,921	26,492	1,138,882,832 [1]
	Total	$3,686,409,605	$1,517,605,480	$ 1,043,655,780	$591,536,446	$1,504,613,191	$389,036,113	$3,762,485,115
	Adjustments to transfers & warrants					(63,083,221)[2]	63,083,221[2]	
						$1,441,529,970	$452,119,334	

[1]This balance does not include June 1988 Income or Accruals Outstanding at 6/30/88.

[2]Payroll expenditures for withholding are treated as warrants written, but are transfers.

STATE OF WYOMING
BUDGET RESERVE ACCOUNT[1]
RECEIPTS, DISBURSEMENTS AND RESERVE SUMMARY
FISCAL YEAR 1983 THROUGH FISCAL YEAR 1988
JUNE 30, 1988

Receipts:		
Chapter 64, 1982 S.L.	$ 42,000,000.00	
Western Wyoming College Refund	611,824.00	
1983-84 Biennium Reversion	67,744,428.00	
Eastern Wyoming College Refund	66,638.73	
1985-86 Biennium Reversion	31,641,009.23	
Chapter 230, 1987 S.L. (Capital Outlay)	2,117,166.83	
Chapter 230, 1987 S.L. (DAFC)	168,484.63	
Chapter 230, 1987 S.L. (Treasurer)	1,466,191.64	
Chapter 72, 1988 S.L. (Severance)	2,718,107.34	
Total Receipts Through June 30, 1988		$148,533,850.40
Disbursements:		
Chapter 184, 1985 S.L. (Workers' Compensation)	5,000,000.00	
Chapter 3, 1987 S.S.L. (Super Collider)	345,595.90	
Chapter 3, 1987 S.S.L. (Research)	60,824.46	
Chapter 3, 1987 S.S.L. (Pipeline)	39,998.43	
Chapter 220, 1987 S.L. (EDS Board)	5,000,000.00	
Chapter 231, 1987 S.L. (General Fund)	72,462,177.00	
Chapter 82, 1988 S.L. (Farm Loan Loss Reserve)	10,323,380.00	
Total Disbursements Through June 30, 1988		93,231,975.79
Cash Balance June 30, 1988, before Reserves		55,301,874.61
Less:		
Reserves:		
Chapter 89, 1988 S.L. (General Fund)	46,000,000.00	
Chapter 25, 1987 S.L. (Interfund Borrowing)	10,000,000.00	
Chapter 82, 1988 S.L. (Farm Loan Loss Reserve)	9,026,620.00	
Chapter 3, 1987 S.S.L. (Pipeline)	10,000.00	
Total Reserves		65,036,620.00
Unreserved Account Balance June 30, 1988		$ (9,734,745.39)[2]

[1]Established by Chapter 64 of the 1982 S.L.. At the end of each biennial budget period, General Fund appropriations for the biennium in excess of expenditures, including encumbrances, shall be transferred into the Budget Reserve Account. Originally funded by $42,000,000 Appropriation. Various appropriations have been made, both to the Account and from it.

[2]Does not include the General Fund transfer of $20.5 million made in September of this fiscal year or the anticipated Severance Tax revenue of $28 million that will be received during this fiscal year.

STATE OF WYOMING
LEGISLATIVE GOVERNMENT ROYALTY IMPACT ASSISTANCE ACCOUNT[1]
RECEIPTS, DISBURSEMENTS AND RESERVE SUMMARY
FISCAL YEAR 1982 THROUGH FISCAL YEAR 1988
JUNE 30, 1988

Receipts:			
July 1, 1981 through June 30, 1987		$ 30,999,046	
July 1, 1987 through June 30, 1988		24,567,411[2]	
Total Receipts			$ 55,566,457
Disbursements:			
Chapter 55, 1984 S.L. (Health Department)	$ 742,989		
Chapter 11, 1986 S.L. (Guernsey)	949,835		
Chapter 81, 1986 S.L. (DEQ)	200,000		
Chapter 3, 1986 S.S.L. (Workers' Compensation)	800,000		
Chapter 143, 1987 S.L. (Fremont County)	675,000		
Chapter 232, 1987 S.L. (Uranium Tailings)	1,850,000		
Disbursements July 1, 1981 Through June 30, 1987		5,217,824	
Chapter 11, 1986 S.L. (Guernsey)	601,035		
Chapter 123, 1986 S.L. (Green River / Rock Springs)	11,000,000		
Chapter 218, 1987 S.L. (Foundation)	1,250,000		
Chapter 219, 1987 S.L. (EDS Board)	130,000		
Chapter 220, 1987 S.L. (EDS Board)	5,000,000		
Chapter 232, 1987 S.L. (Uranium Tailings)	1,800,000		
Disbursements July 1, 1987 Through June 30, 1988		19,781,035	
Total Disbursements			24,998,859
Cash Balance June 30, 1988, before Reserves			30,567,598
Less:			
Reserves:			
Chapter 81, 1986 S.L. (DEQ)		4,800,000	
Chapter 35, 1988 S.L. (Uranium Tailings)		1,000,000	
Chapter 89, 1988 S.L. (General Fund)		23,000,000	
Due to General Fund (LSO Account 201-003)		75,000	
Total Reserves			28,875,000
Unreserved Account Balance June 30, 1988		$ 1,692,598	

[1]Established by Chapter 56 of the 1980 S.L.. 50 percent of all bonus royalty payments received from the federal government attributable to coal, oil shale or geothermal leases of federal land shall be deposited into the Legislative Governmental Royalty Impact Assistance Account in the Earmarked Fund. The account was moved from Legislative Service Office to the Treasurer's Office during fiscal year 1987.

[2]Includes $21,280,363 transferred from Land Office as required by W.S. 9-4-603(h). This Statute was repealed by the 1988 Legislature.

STATE OF WYOMING

PERMANENT WYOMING MINERAL TRUST FUND

HISTORY OF REVENUE

FISCAL YEAR 1975 THROUGH FISCAL YEAR 1988

	FY 1975 2%	FY 1976 2%	FY 1977 2%	FY 1978 2%	FY 1979 2%
Fund Balance Beginning FY	$	$ 9,432,338	$ 28,861,290	$ 51,706,339	$ 78,512,628
Add:					
Income - Severance Taxes:					
13001 Coal	547,615	1,413,170	2,493,126	4,120,355	7,940,144
13003 Trona	341,900	670,759	885,575	1,232,085	1,573,203
13004 Uranium				130,594	2,030,827
13005 Stripper Oil	577,118	670,560	983,580	1,097,811	1,283,612
13008 Oil	6,851,879	15,734,064	16,727,361	17,492,267	19,163,255
13009 Gas	752,022	1,302,203	1,755,408	2,733,177	4,546,546
30000 Fines, Forfeitures					
Total Permanent Increase to Fund	9,070,534	19,790,756	22,845,050	26,806,289	36,537,587
Add:					
Interest Income Received:					
44011 Pool Interest	361,804	342,153	1,387,002	328,677	108,882
44000 Interest Investments			1,242,992	3,154,512	6,607,500
Total Interest Investments	361,804	342,153	2,629,994	3,483,189	6,716,382
Less:					
Net Amortization Premium & Discount		703,957	2,629,995	3,483,189	6,716,382
Interest Investment to General Fund					
Interest Due to General Fund					
Accrued Interest Purchased					
Total Deductions		703,957	2,629,995	3,483,189	6,716,382
Add:					
Accrued Interest Adjustment					
Accounts Receivable Adjustment					
Fund Balance End FY	$ 9,432,338	$ 28,861,290	$ 51,706,339	$ 78,512,628	$115,050,215
Annual % of Increase		206%	79%	52%	46%

	FY 1980 2%	FY 1981 2%	FY 1982 2%	FY 1983 2%	FY 1984 2%
Fund Balance Beginning FY	$115,050,215	$155,731,003	$214,627,512	$343,957,088	$472,187,013
Add:					
Income - Severance Taxes:					
13001 Coal	10,224,515	14,264,455	25,185,980	27,610,769	28,841,123
13003 Trona	1,595,878	2,177,817	2,865,366	2,512,616	2,288,177
13004 Uranium	1,463,931	1,332,586	1,551,623	999,638	1,014,119
13005 Stripper Oil	1,402,424	2,568,585	5,214,540	3,996,651	4,107,716
13008 Oil	20,686,902	23,022,303	72,523,497	65,663,857	60,246,020
13009 Gas	5,307,138	9,232,163	21,201,671	26,273,172	29,555,476
30000 Fines, Forfeitures			14,426	(14,426)	45,367
Total Permanent Increase to Fund	40,680,788	52,597,909	128,557,103	127,042,277	126,097,998
Add:					
Interest Income Received:					
44011 Pool Interest	1,206,604	2,200,019	3,975,855	13,254,723	7,984,333
44000 Interest Investments	10,785,514	16,091,045	22,918,573	35,469,751	48,186,188
Total Interest Investments	11,992,118	18,291,064	26,894,428	48,723,474	56,170,521
Less:					
Net Amortization Premium & Discount		117,811[1]			
Interest Investment to General Fund	11,992,118	18,291,064	26,121,955	45,662,283	56,461,948
Interest Due to General Fund				1,911,756	(1,502,583)
Accrued Interest Purchased				(38,213)	14,572
Total Deductions	11,992,118	18,408,875	26,121,955	47,535,826	54,973,937
Add:					
Accrued Interest Adjustment		6,415,998[1]			
Accounts Receivable Adjustment		413[1]			
Fund Balance End FY	$155,731,003	$214,627,512	$343,957,088	$472,187,013	$599,481,595
Annual % of Increase	35%	38%	60%[2]	37%	27%

STATE OF WYOMING

PERMANENT WYOMING MINERAL TRUST FUND

HISTORY OF REVENUE

FISCAL YEAR 1975 THROUGH FISCAL YEAR 1988

	FY 1985 2%	FY 1986 2%	FY 1987 2%	FY 1988 2%	Total Fund Through FY 1988
Fund Balance Beginning FY	$599,481,595	$727,396,480	$850,599,494	$914,509,004	$
Add:					
Income - Severance Taxes:					
13001 Coal	29,871,054	31,304,264	22,010,916	18,668,370	224,495,856
13003 Trona	1,795,947	2,028,994	1,398,724	1,112,977	22,480,018
13004 Uranium	676,275	248,835	104,950	107,203	9,660,581
13005 Stripper Oil	4,587,782	3,864,205	1,760,587	2,735,210	34,850,381
13008 Oil	62,578,587	58,831,555	23,002,173	24,615,686	487,139,406
13009 Gas	31,927,305	28,295,382	14,192,139	11,378,020	188,451,822
30000 Fines, Forfeitures					45,367
Total Permanent Increase to Fund	131,436,950	124,573,235	62,469,489[3]	58,617,466[3]	967,123,431
Add:					
Interest Income Received:					
44011 Pool Interest	15,371,544	23,576,782	24,867,544	11,485,093	106,451,015
44000 Interest Investments	48,945,092	47,409,163	51,498,203	66,938,942	359,246,475
Total Interest Investments	64,316,636	70,985,945	76,365,747	78,424,035	465,697,490
Less:					
Net Amortization Premium & Discount					117,811
Interest Investment to General Fund	67,503,146	72,422,463	74,082,280	72,641,330	458,712,110
Interest Due to General Fund	311,914	(66,297)	843,446	(366,447)	1,131,789
Accrued Interest Purchased	23,641				
Total Deductions	67,838,701	72,356,166	74,925,726	72,274,883	459,961,710
Add:					
Accrued Interest Adjustment					6,415,998
Accounts Receivable Adjustment					413
Fund Balance End FY	$727,396,480	$850,599,494	$914,509,004	$979,275,622	$979,275,622
Annual % of Increase	21%	16%	7%	7%	

[1]Calculation necessary to show adjustments from cash to Accrual Investment Accounting FY 1981.

[2]Severance Tax Statute was revised to collect taxes on current year production on quarterly basis instead of annually on preceding year production. Production was increased over two year period, however, only second annual production was taxed. We are unable to determine the dollar amount of this change, but the increase in taxes in FY 1982 is not consistent with FY 1981 or FY 1983.

[3]An additional $17,632,778 and $17,460,807 (FY 1987 and FY 1988 respectively), usually deposited to this fund, was moved to Workers Compensation as required by W.S. 39-6-305(b). The agency spent $8,350,000 of the amount received during FY 1987 and $12,938,252 during FY 1988.